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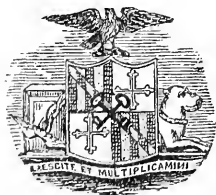
BY THE HOUSE OF DELEGATES,
January 10th, 1878.

Read, and 6,000 copies ordered to be printed.

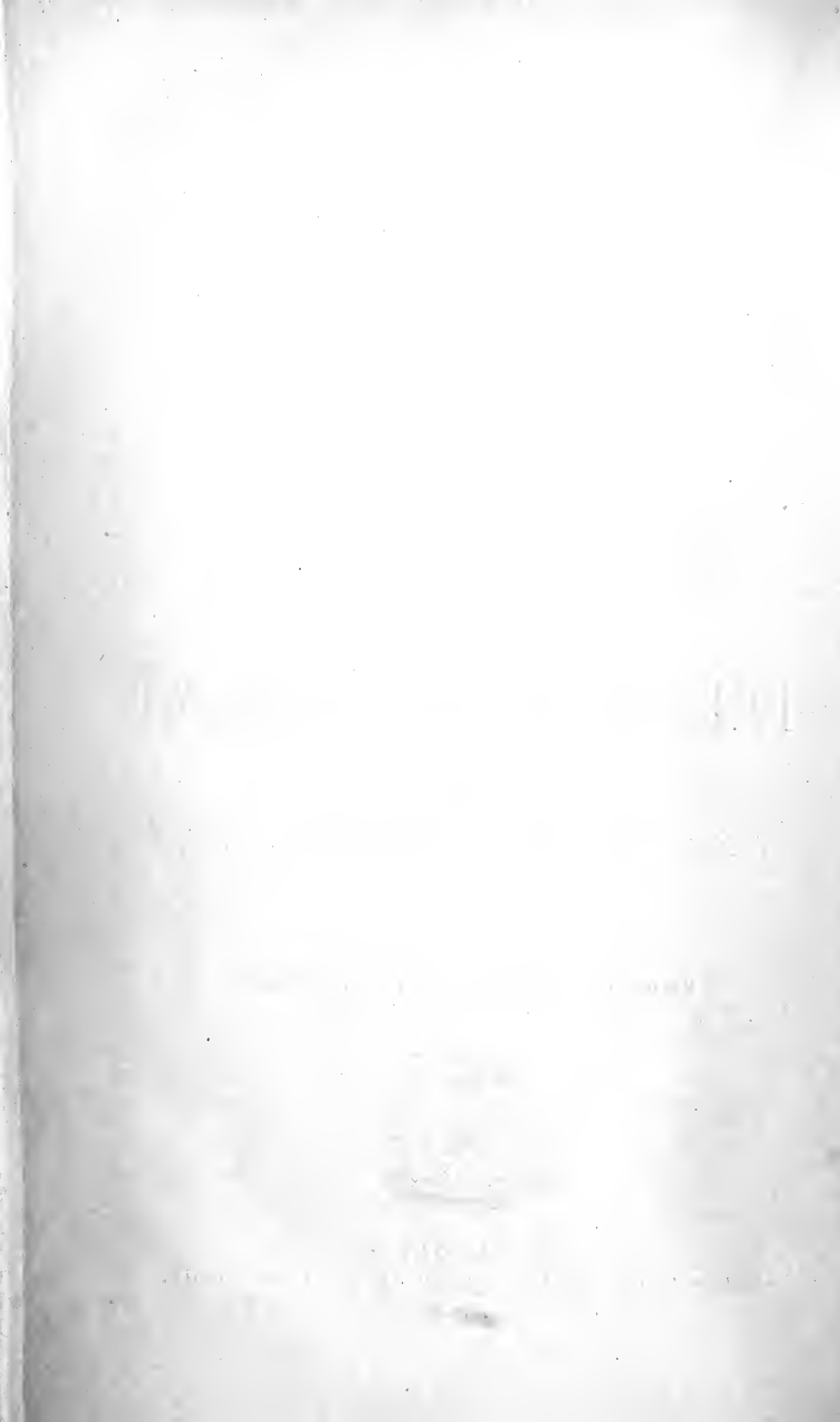
By order,

MILTON Y. KIDD,
Chief Clerk.

ANNUAL REPORT
OF THE
COMPTROLLER
OF THE
TREASURY DEPARTMENT
FOR THE
FISCAL YEAR ENDED SEPTEMBER 30th, 1877,
TO THE
General Assembly of Maryland.



ANNAPOLIS:
George Colton, Printer to the General Assembly.
1878.



Officers of the Treasury Department.

COMPTROLLERS :

PHILIP FRANCIS THOMAS,
From 18th December, 1851, to 20th April, 1853.

HENRY E. BATEMAN,
Appointed from 20th April, 1853, to 11th January, 1854.

WILLIAM PINKNEY WHYTE,
From 11th January, 1854, to 9th January, 1856.

WILLIAM HENRY PURNELL,
From 9th January, 1856, to 8th May, 1861.

DENNIS CLAUDE,
Appointed 8th May, 1861, to 17th July, 1861.

ABRAM LINGAN JARRETT,
From 17th July, 1861, to 8th January, 1862.

SAMUEL SNOWDEN MAFFITT,
From 8th January, 1862, to 13th January, 1864.

HENRY HOLLYDAY GOLDSBOROUGH,
From 13th January, 1864, to 26th November, 1864.

ROBERT J. JUMP,
From 26th November, 1864, to January 9th, 1867.

WILLIAM J. LEONARD,
From January 9th, 1867, to January 17th, 1870.

LEVIN WOOLFORD,
From January 17th, 1870.

TREASURERS :

JAMES S. OWENS,
From 24th February, 1852, to 24th February, 1854.

DENNIS CLAUDE,
From 24th February, 1854, to 14th February, 1860.

SPRIGG HARWOOD,
From 14th February, 1860, to 4th February, 1862.

ROBERT FOWLER,
From 4th February, 1862, to February 10th, 1870.

JOHN MERRYMAN,
From February 10th, 1870, to February 10th, 1872.

JOHN W. DAVIS,
From February 10th, 1872, to February 10th, 1874.

BARNES COMPTON,
From February 10th, 1874.

REPORT

OF THE

COMPTROLLER OF THE TREASURY.

STATE OF MARYLAND,
TREASURY DEPARTMENT,
COMPTROLLER'S OFFICE,
Annapolis, January 2d, 1878.

To the Honorable the General Assembly of Maryland:

In obedience to the Constitution and Laws of the State, I transmit to your Honorable Bodies, my eighth annual report of the operations of the Treasury Department, being for the fiscal year ended 30th September, 1877.

RECEIPTS.

The total receipts into the Treasury during the fiscal year, from all sources, amounted to \$2,109,193.73, and the balance in the Treasury, 30th September, 1876, was \$401,434.29, making an aggregate in the Treasury during the fiscal year of \$2,510,628.02.

Of the amount received during the fiscal year, \$219,315.00, was from the sale of \$197,000.00 of the Maryland State Loan, issued under the Act of 1872, Chapter 366, to take up the overdue debt of the State payable in London, and the sum of \$51,362.64, was from the United States, in part of the war claim of the State, leaving the receipts from ordinary sources during the fiscal year to be \$1,838,516.09. This sum is much less than the estimates of receipts in my last annual report.

The deficiency is owing mainly to the failure of the Baltimore and Ohio Railroad Company, to pay the accustomed dividend on the Washington Branch, and from the failure

of the Susquehanna and Tide Water Canal Companies to pay the installment of interest due on the mortgage to the State, 1st July, 1877. A large deficit has accrued also to the revenue from licenses to Foreign Insurance Companies during the last two years, owing to the passage of the Act of 1876, Chapter 248; by the operation of which law, two-thirds of the revenue from this source has been cut off. The loss to the Treasury from the failure of these three items of revenue amounts at this time to upwards of \$260,000, and the deficiency must be provided for by the present Legislature, or the balance in the Treasury at the end of the present fiscal year will be entirely insufficient to meet the demands of the Treasury on the first of October 1878.

DISBURSEMENTS.

The total disbursements from the Treasury during the fiscal year amounted to \$2,112,646 89. The following classification will enable the General Assembly to see at a glance the character of the expenditures:

Amount paid to Agricultural Societies in the Counties, and to the State Society.....	\$	6,500 00
Amount paid to Charitable Institutions.....		92,474 09
“ “ Harbor of Baltimore—Survey of.....		5,000 00
“ “ Public Buildings—Tobacco Warehouse, State House and Normal School.....		67,607 66
“ “ Public Debt, Interest on, \$645,275 69 }		866,452 04
“ “ Public Debt, Redemp'n of, 221,176 35 }		
“ “ Pensions.....		34,060 00
“ “ Reformatory Institutions.....		102,326 94
“ “ Special Appropriations.....		15,281 45
“ “ Schools—Colleges and Academies.....		626,122 75
“ “ Expenses of State Government, including Oyster Vessels.....		296,821 96
Total.....	\$	2,112,646 89

The expenditures are given in detail in statement “B,” with the laws authorizing the same.

In addition to the above, there was expended for school purposes the income of the “Free School Fund,” amounting to \$21,270.87, and for the indigent blind \$17,550.00. There was also expended from the increment of the “Sinking Fund” in the purchase of State stock for said fund, the sum of \$33,396.00.

After deducting the amount of \$221,176.35 expended in the redemption of the overdue debt of the State in London,

and for which no estimate was made in my report for 1876, the remaining expenditures amounted to \$1,891,470.54, which amount approximates very closely the estimate of receipts in said report.

The balance remaining in the Treasury at the close of the fiscal year was \$397,981.13. Nearly the whole of this sum was required to meet the large payments falling due by law in this, as in every year, on the first day of October, or within a few days thereafter, as follows :

Civil Officers.....	2,529 99
Judiciary.....	22,175 00
Pensions.....	7,090 00
Schools (white).....	119,617 00
Schools (colored).....	25,000 00
Interest on the Public Debt.....	157,178 07
Miscellaneous Appropriations.....	408 33
Total.....	\$333,998 39

ESTIMATES.

The probable receipts into the Treasury during the current fiscal year, are estimated in statement "C," at \$1,893,016.94, upon the supposition that no amount will be realized during that period from the suits pending against the Baltimore and Ohio Railroad Company, or the Northern Central Railway Company, and that no payment will be made during said time by the Susquehanna and Tide Water Canal Company, or by the Baltimore and Ohio Railroad Company for dividends on the stock of the State in the Washington Branch Road.

This amount added to the balance in the Treasury, 30th September, 1877, viz: \$397,981.13, would make the total amount in the Treasury during the fiscal year, 1878, to be \$2,290,998.07.

The probable disbursements during the same period estimated upon the supposition that only economical and necessary expenditures will be authorized by the Legislature, are given in detail in statement "D," and amount to the sum of \$2,138,900.00. Should the above hypotheses turn out to be well founded, and no additional revenue be provided by law at the present session, the balance in the Treasury at the end of the current fiscal year, would be only \$152,098.07, a sum entirely inadequate to meet the payments which will

become due on the first day of October 1878. The Legislature will therefore perceive that unless some considerable portion of the large amounts due from Railroad Corporations can be made available, additional revenue must be supplied.

FREE SCHOOL AND SINKING FUNDS.

The condition of the Free School Fund and Sinking Fund is shown in detail in statement "E." The income of the Free School Fund for the year amounted to \$21,270.87.

The York and Cumberland Bonds, in which a portion of the Free School Fund was invested, amounting to \$60,500.00 having become due, payment of them was tendered and accepted by the Treasurer, and this amount is added to the receipts of said fund. There was also transferred from the Treasury to this fund, the sum of five thousand dollars, being the balance of the appropriation to the Indigent Blind, under Chapter 301, of 1874, making the total receipts for the year \$86,770.87. This amount added to the balance to the credit of the fund for the Indigent Blind, on the 30th September, 1876, viz: \$23,995.47, makes an aggregate of \$110,766.34.

The receipts to the Free School Fund were less during the year, by the sum of \$34,069.36, being the amount heretofore annually transferred to this fund, from the revenue received from the Washington Branch of the Baltimore and Ohio Railroad. There being no revenue received during the year in any way from said Branch Road, the usual transfer authorized by law for this purpose, could not be made.

By the Acts of 1836, Chapter 220, and 1837, Chapter 308, a portion of the surplus revenue, deposited with the State by the United States, was directed to be placed upon interest in certain banks for the benefit of the Free School Fund, and the interest thereon amounting to \$34,069.36, was directed to be applied to the support of Free Schools, and to be distributed among the several counties and the City of Baltimore.

By the Act of 1839, Chapter 33, the sums of surplus revenue thus on deposit in the Union Bank of Maryland,

and Franklin Bank of Baltimore, were appropriated to the payment of the interest on the public debt, and that Act further directs that \$34,069.36 yearly, of the revenue to accrue to the State from the Baltimore and Washington Road, be substituted for the interest on said sums, after deducting one thousand dollars per annum for the instruction of the Indigent Blind.

Under the terms of the Act making this substitution, I have always regarded the amount due annually to this fund, to be payable out of any revenue which might accrue to the Treasury from the Washington Branch Road, whether in the shape of dividends or under the contract for one-fifth of the receipts from passengers, but as during the last fiscal year, no revenue has been received from the Company on either of these accounts, no resource has been left to the Treasury out of which the substitution could be legally made. Provision should therefore be made for supplying the means from some other source, not only for future years, but for the past fiscal year, unless in the meantime, revenue should be received from the Washington Branch Road, out of which the same can be paid.

The disbursements from this fund, during the fiscal year, have been to the Free Public Schools in the several counties and the City of Baltimore, \$21,270.87; to the Indigent Blind, \$17,550.00, and for the reinvestment of the principal sum derived from the payment of the York and Cumberland bonds, \$60,500.00, making an aggregate of disbursements of \$99,320.87, leaving a balance to the credit of the fund for the Indigent Blind of \$11,445.47.

The amount received by the Treasurer from the York and Cumberland bonds, was invested by him in the overdue sterling bonds of the State, and said bonds were afterwards exchanged by him with the Board of Public Works, for an equal amount of the preferred stock of the State in the Baltimore and Ohio Railroad Company.

The various investments of the Free School Fund are given in detail in statement "F," with the amount of each.

The receipts of income to the sinking fund during the year were \$5,733.69, which, added to the balance to the credit of

said fund, 30th September, 1876, viz: \$28,408.87, make an aggregate of \$34,142.56; of this, the sum of \$33,396.00 was expended in the purchase of stock of the Maryland State Loan, leaving to the credit of said fund the sum of \$746.56.

The several stocks in which the sinking fund is invested, are shown in statement "F," amounting, in the aggregate, to the sum of \$125, 95.84.

Statement "G." exhibits the amounts received from dividends on stock held by the State, and interest on debts due the State on bonds and mortgages, amounting in the aggregate to \$190,756.70.

OYSTER FUND.

The receipts on account of the "Oyster Fund" during the fiscal year, are given in detail in statement "H," amounting in the aggregate to \$51,078.76. The expenditures, detailed in same statement, amounted during the fiscal year, to the sum of \$50,136.76.

The amount to the credit of the "Oyster Fund" at the close of the fiscal year was \$250,824.26.

The large amount paid for salaries of the "Police Force," together with other expenses, nearly equals the receipts. It is submitted, that if the whole of this force is considered necessary by the Legislature, to protect the waters of the State from depredations by persons not entitled to catch oysters in said waters, a considerable saving might at least be made by lowering the salaries of the officers of the force, which are probably out of proportion to other salaries paid by the State. It is to be hoped that a saving may be made in some way, so as to enable the cost of licenses for dredging to be reduced. The persons engaged in the catching of oysters, have for a number of years, been poorly paid for their labor, and any thing which can be done to relieve them from unnecessary taxation, should be done. No more taxes should be imposed upon the catching of oysters, than such as are necessary to protect the waters of the State, for the benefit of the people of the State.

THE STATE'S INVESTMENTS.

Statement "I" exhibits in detail the different stocks in which the money of the State has from time to time been in-

vested in pursuance of laws directing such investments. Of those denominated as productive, two, which have heretofore been regarded as safe and reliable, viz: the Stock of the Washington Branch of the Baltimore and Ohio Railroad Company, and the mortgages of the Susquehanna and Tide Water Canal Companies, have failed to yield the accustomed payments, the former from the first day of April, 1875, and the latter from the first day of January, 1877. The interest on the mortgage of the Northern Central Railway Company, and on the bonds of the Columbia and Port Deposit Railroad Company have been paid, as also the six per cent. dividend on the preferred stock of the Baltimore and Ohio Railroad Company. No estimates have been made in statement "C" for any receipts from the Washington Branch of the Baltimore and Ohio Railroad Company, or the Susquehanna and Tide Water Canal Companies for the current year, the same being considered as too uncertain to be relied on by the Legislature. Additional sources of revenue will have to be provided to take the place of receipts from these investments. There is no probability that any of the stocks marked unproductive will yield any revenue during the current year.

STATE DEBT.

The amount of the Public Debt of the State at the close of the fiscal year, as shown in statement "J," was \$10,758,677.69.

The amount at the close of the fiscal year, 1876, was \$10,830,525.46. A typographical error occurred in the corresponding statement of last year, in the item of the defence loan, by which the aggregate of the debt at the close of that year, was incorrectly stated, the correction however, has been made in the present statement.

The debt has been diminished during the fiscal year by the sum of \$308,777.77, and has been increased by the sum \$236,930.00, making the actual net diminution \$71,847.77. By the Act of 1872, Chapter 366, Section 4, the Governor, Comptroller and Treasurer, were directed to sell, from time to time, so much of the loan authorized by that Act, as might be necessary to pay off the bonds of the State that matured in 1865, and those that matured in 1870, when in their

discretion it should seem advisable, and to the interest of the State to do so. After the passage of that Act, a large amount of the debt maturing in 1870, was exchanged for this loan, as authorized by the Act, and after inviting proposals, a sufficient amount of the loan was sold to take up the remainder of the bonds maturing in 1870. Since that time, no period has occurred, at which it was considered by the Governor, Comptroller and Treasurer, to the interest of the State to sell any portion of said loan for the purpose of redeeming the overdue sterling bonds which matured in 1865, until the last fiscal year, when the high premium offered, induced these officers to dispose of \$197,000.00 of said loan, to provide for taking up an equal portion in value of said overdue debt. This sale realized to the Treasury, together with the premium thereon, the sum of \$219,315.00.

On the 23d day of March, 1877, the Comptroller and Treasurer in pursuance of the Act of 1872, Chapter 276, transmitted a notice to be published in London, to the effect, that on the first day of July, 1877, they would redeem at the State's agency, in that city, the outstanding bonds of the State issued to the Susquehanna Canal Company, from No. 1 to No. 125, inclusive, and that interest on the same would cease from that day. On August 6th, 1877, a similar notice was transmitted by these officers to the effect, that on the first day of October, 1877, they would redeem at the State's agency, in London, all the outstanding bonds of the State issued to the Susquehanna Canal Company, from No. 126 to No. 483, inclusive, and that interest on the same would cease from that day. These bonds with the exception of nine, which appear by the books of the Treasurer to be outstanding, but which had not been presented for payment at the last advices received at this office from Messrs. Baring, Bros. & Company, the State's agents, in London, have been redeemed, cancelled and transmitted by express to this office, and deposited with the Treasurer of the State. These bonds have been due in London since the year 1865. The State loan, authorized by the Act of 1872, Chapter 366, has been increased for the purpose of raising the funds to take up the said overdue debt by the sum of \$197,000, and for exchange

as provided in the Act, by the sum of \$39,930.00, making the total increase \$236,930.00.

STATE LEVY.

Statement "K" exhibits the State Levy, for all purposes, for the year 1877, in the several Counties and City of Baltimore, amounting to the aggregate of \$825,357.26. Of this aggregate, the levy for Public Schools amounts to \$478,468.02, and for the payment of interest on the Public Debt, to the sum of \$346,889.24. These are the only items for which a levy is now made by law upon the property of the State, for State purposes.

The basis of State taxation for 1877, is \$478,468.28. The basis in 1876, was \$429,112,418, showing an increase under the new assessment of \$49,355,610.

PUBLIC SCHOOL TAX.

The receipts of the Public School Tax are given in detail in statement "L" for the several years from 1865, to 1877, together with the State levy for school purposes for each of said years. The receipts of Public School Tax for the past fiscal year have been \$540,795.41. This amount is much larger than in any former year with the exception of 1875, when the collections of taxes in arrear made under the revenue measures adopted in 1874, swelled the amount to \$604,713.08. The disbursements made during each of the school years, at the four annual days of apportionment prescribed by law, commencing with the first day of October in each year, are aggregated in said statement from 1865, to 1876, and the balance in the Treasury 30th September, 1877, applicable to apportionments for the school year 1877, commencing with the first apportionment on 1st October, 1877, shown to be \$306,850.67. Of this balance the apportionment made on the first day of October, 1877, amounted to, white schools, \$119,617.00, and to colored schools \$25,000.00; total \$144,617.00

The balance to the credit of Public School tax, 30th September, 1876, was.....	\$303,300 01
Total receipts of School Tax during fiscal year ending 30th September, 1877.....	540,795 41
Total receipts during fiscal year 1877, and balance 30th September, 1876.....	\$844,095 42
Disbursements during fiscal year 1877.	537,244 75
Balance to credit of School Tax, 30th September, 1877.....	\$306,850 67

This balance of \$306,850.67 includes taxes paid into the Treasury on account of the levy for 1877, and payments on account of levies of previous years received into the Treasury after the 15th day of June, 1877, said day being the last apportionment day for the school year, 1876.

On the 15th of June, 1877, the balance of all the Public School Tax which had been paid into the Treasury, and remained undistributed, was apportioned to the several counties, and the City of Baltimore, with the exception of \$8,346.80, received previous to that day on the levy for 1877, and applicable by law to the school year 1877 the first apportionment whereof, was made 1st October, 1877.

With the exception of this sum of \$8,346.80, the whole balance of \$306,850.67 was received into the Treasury subsequent to the 15th June, 1877.

I have been thus particular in stating this account in great detail, for the reason that an erroneous opinion had obtained currency, that a balance of School Tax, amounting to a large sum, was retained in the Treasury from year to year. It has been always the practice of the Comptroller's Office, since the passage of the law originally establishing the levy of Public School Tax, to apportion on the 15th of June, which is the last apportionment day of the school year, all the Public School Tax remaining in the Treasury from all levies, except so much as may have been received before that day, on account of the levy of the current year, the first apportionment for which current year, does not take place until the first day of October in said year.

The discussion of this subject in several School Boards, and the currency given to the opinion above referred to, and which was rendered plausible, if not originally induced, by the error which had occurred, from time to time, in the publication of the statement "L" as originally constituted in 1866, and continued by alterations and additions in its numerous and complicated items from that year down to 1876, determined the Comptroller to employ a special clerk to detail all the receipts and disbursements of the School Tax from its inception in 1865, to the end of the fiscal year 1876, and to reconstruct statement "L" for the present report on a new

and less complex basis, by which the receipts for each fiscal year, and the disbursements for each school year would appear in a perfectly plain and intelligible form, and to the comprehension of which no calculations, other than those furnished by the statement itself, would be necessary.—Accordingly the services of a gentleman who was known to be an expert accountant, and who understood the subject thoroughly from having been employed in the office in 1865, and for a long time afterwards, and was familiar with all the entries in the several books of the office pertaining to the receipts and disbursements of the School Tax, were employed to perform this duty. His labor resulted in the discovery that while in the matter of receipts as contained in statement “L” annexed to my report for 1876, the figures were critically correct, the items of disbursements were erroneous, and had been so to a great extent from the commencement of the table in 1866, from the fact that sundry items of disbursements were not comprehended in the amounts shown in the table, whereby the balance appearing to be in the Treasury on the 30th September, 1876, was much larger, than the real facts would justify. The statement was accordingly reconstructed on the plain and intelligible basis adopted by him, and can now be continued from year to year on that basis, with ease and intelligibility.

An impression has obtained in some of said School Boards (which has finally ripened into the filing by the School Board of Prince George’s County of a petition for a mandamus against the Comptroller, in order to obtain the judgment of the Court to the effect;) that it is the duty of the Comptroller on every apportionment day, to apportion the whole amount of School Tax which may have been received into the Treasury up to that day, and to distribute the same among the several Counties and the City of Baltimore, regardless of the year to which such School Tax is applicable, or of the ability of the Treasury to make a distribution at the next quarterly day of apportionment. Such a construction of the law, would, in my opinion, have not only a disastrous effect upon the Treasury, but also on the Public School System by mak-

ing precarious and uncertain the provision for the payment of teachers which is now provided for quarterly, on or near the days of payment to such teachers, by the quarterly distributions from the State Treasury.

The Act of 1872, Chapter 377, Sub-Chapter 4, Section 5, which is the law now in force on the subject, enacts and declares that "the State School Tax and Free School Fund are primarily intended under this Act to pay the salaries of the teachers of the several counties, and to provide school books and stationery for the children of the State." The amount distributed by the State to the several Counties and City of Baltimore during the school year 1876, was, from School Tax, \$537,244.75, and from the income of the school funds, \$21,270.87; total \$558,515.62. By an examination of the report of the State Board of Education made to the Governor for the year ending 30th September 1876, page 8, it will be seen that the total amount paid for teachers' salaries during the year, in the counties, was \$598,741.97. In view of the large amount thus necessary for the payment of teachers' salaries, it is important that the means provided by the State, should be available to the County School Boards, on the several days on which the quarterly payments become due, and as there are no banks and public places of safe deposit in a large majority of the counties, the money thus to be distributed cannot be in a more safe condition to await such quarterly payments, than in the State Treasury: where, according to the construction put upon the meaning of the law by the State Superintendent of Public Instruction, and by every incumbent of the Comptroller's Office from the passage of the original Act, in 1865, to the present time, it was the design of the Legislature it should remain, to await the quarterly apportionments, directed by law. The clause in the Act directing the quarterly apportionments, it is believed, has been construed correctly, but to obviate any possible doubt on the subject, it should be amended at the present session so as positively, and with certainty, to provide for four quarterly payments of the school tax in sums as nearly equal as possible. The total amount paid by the State from school tax and income of the school funds, and levied by the

several Counties and City of Baltimore for the year 1877, is as follows :

Amount paid by the State.....	\$ 558,515 62
Amount levied in Allegany County.....	32,000 00
“ “ Anne Arundel County.....	19,302 58
“ “ Baltimore City.....	*620,000 00
“ “ Baltimore County.....	81,455 00
“ “ Calvert County.....	2,638 12
“ “ Caroline County.....	8,000 00
“ “ Carroll County.....	20,751 60
“ “ Cecil County.....	22,770 29
“ “ Charles County.....	3,522 48
“ “ Dorchester County.....	13,000 00
“ “ Garrett County.....	8,500 00
“ “ Frederick County.....	32,000 00
“ “ Harford County.....	14,808 34
“ “ Howard County.....	9,000 00
“ “ Kent County.....	14,000 00
“ “ Montgomery County.....	15,000 00
“ “ Prince George’s County.....	10,000 00
“ “ St. Mary’s County.....	2,929 67
“ “ Somerset County.....	4,852 76
“ “ Talbot County.....	14,000 00
“ “ Washington County.....	36,000 00
“ “ Wicomico County.....	6,000 00
“ “ Worcester County.....	5,000 0
Total.....	\$1,554,046 41

The amount expended during the year from the State Treasury, for all purposes, after deducting the amount distributed to the Free Public Schools, was \$1,554,131.27, only exceeding the total amount for Free Public Schools, by the sum of \$84.86. The large sums appropriated by the representatives of the people for schools, evince clearly the deep interest which the people take in the all-important subject of popular education, which is one of the foundation stones of the success and permanence of a free republic. By the 7th Section, of the 4th Sub-Chapter, of the Act of 1872, Chapter 377, it is provided that “the Board of County School Commissioners, shall, on or before the fifteenth day of November, in every year, make a report to the State Board of Education, in such form as may be prescribed by the latter, of the schools and all matters affecting the educational interests of the county. They shall also publish annually, in the month of November, in such form and manner as they may deem proper, a statement of their receipts and disbursements, including the money received and expended on account of text

*This does not include cost of constructing school houses.

books, and a statement of the indebtedness of the Board at the close of the fiscal year, and forward a copy to the State Board of Education." No detailed statement of disbursements is required to be made, or reported to the Legislature, or to any officer of the State Government, and the annual statement of receipts and disbursements, is only required to be published *in such form and manner as they may deem proper*. The high character of the gentlemen now composing these several Boards, may be a sufficient guarantee of the faithful expenditure of the large sums of money coming into their hands; but it is not impossible, that at some future day, persons may attain to the position of School Commissioners, who may not be superior to other men, in their capacity to resist temptation. It would be well, therefore, perhaps, for the Legislature to throw additional guards around these disbursements, by requiring a detailed account of expenditures to be made to some department, and published for the information of the people.

By Section 6, of Sub-Chapter 12, of the same Act, additional students, beyond the number of free students provided for, are authorized to be received into the State Normal School, to the number of one hundred or more, if the capacity of the school is sufficient, who shall pay twenty-five dollars per session, and purchase their own books, but no account of the receipts from this source appears to be required by the Act.

Section 7, of the same Sub-Chapter, authorizes the establishment of Model and Experimental Primary and Grammar Schools, in connection with the State Normal School, but requires no account to be rendered of the receipts from tuition in such Model Schools, except that the teachers in such Model and Experimental Schools, shall be paid *in part* from the tuition fees derived from the pupils of said Model Schools. *What part* of the salaries of such teachers shall be paid from the tuition fees, is not prescribed.

By the 1st Section, of Sub-Chapter 12, of the same Act, it is provided that the State Board of Education shall appoint a principal of the State Normal School, at a salary of twenty-five hundred dollars per annum, but no term of office is pre-

scribed by the Act, and no time is prescribed for the election from which the term of the office can be inferred, the only qualification being, that the principal shall not vote upon the subject of his appointment or removal. The latter provision would seem to imply a power of removal in the State Board, but such power is not expressly given in terms. These comments are made on the Act, for the purpose of showing the Legislature that it might not be out of place, if more explicit enactments should be made.

The General Assembly has at each session since, and including the session of 1872, appropriated an ascertained amount to be expended in the maintenance of Free Public Colored Schools. As no provision has been at any time made for raising any special revenue to defray this expenditure, and as the Act of 1872, Chapter 377, Sub-Chapter 19, Sections 1 and 2, prescribe that the sources of income for the State distributions to Free Public Schools, shall be the receipts from the Public School Tax, and the income of the Free School Fund, these sums have been construed to be payable only out of such income and receipts.

STATE BOUNTIES.

Statement "M" exhibits in detail, the amounts paid for State Bounties from 1864, to the end of the fiscal year, 1877, with the Acts of Assembly under which the same have been paid. The amount expended under this head, during the fiscal year, is \$4,800.00.

PENSIONS.

The amount expended during the fiscal year in payment of pensions under the several Acts providing for the same, was \$34,060.00, being less than that expended in 1876, by the sum of \$1,980.00.

DETAILS OF REVENUE.

The accompanying tables give in detail the receipts into the Treasury, during the fiscal year, from various sources.

FROM CLERKS OF COURTS.

Table "No. 1" exhibits in detail the revenue received from Clerks of Courts, amounting to the sum of \$411,777 97.

The other items contained in said table with the above, make an aggregate of \$470,148.87, being somewhat less than the aggregate of 1876.

FROM REGISTERS OF WILLS.

The receipts from Registers of Wills are given in detail, in table "No. 2," amounting to \$99,438.08, which is less than the receipts from the same source in 1876, by the sum of \$42,962.10.

FROM COLLECTORS.

Table "No. 3" shows in detail the amounts paid into the Treasury by Collectors of State taxes during the fiscal year, making an aggregate of \$810,414.85. This aggregate is larger than that of 1876, by the sum of \$64,498.48, and is considerably larger than the aggregate of receipts from collectors in any former year.

FROM LICENSES TO AUCTIONEERS.

Table "No. 4," shows the receipts into the Treasury, during the fiscal year, from Licenses to Auctioneers in the City of Baltimore, amounting in the aggregate to \$7,000.00, and from State licenses to Express and Telegraph Companies, amounting to \$600.00, the total in said table being \$7,600.00.

GROSS RECEIPTS OF RAIL ROAD COMPANIES.

Table "No. 5," shows in detail the amounts received from State Tax on the gross receipts of Railroad Companies, amounting in the aggregate to \$25,596.50. The amount of interest paid into the Treasury on such taxes, was \$2,498.89.

STATE TAX ON THE PUBLIC DEBT OF THE STATE AND CITY OF

BALTIMORE.

The revenue from the State Tax on the taxable Public Debt of the State, and of the City of Baltimore, is given in table "No. 6," amounting to \$47,760.06.

STATE TAX ON THE SHARES OF STOCK OF INCORPORATED

INSTITUTIONS.

Table "No. 7" exhibits in detail, the State Tax on shares of capital stock of Incorporated Institutions received into the Treasury during the fiscal year, amounting to the aggregate of \$73,320.51.

The amount of interest paid on such taxes in arrears, was \$80.82. There is quite a considerable sum still due on this account, and unpaid for the current year, upon which interest will be charged after 1st January, 1878.

STATE TOBACCO INSPECTIONS.

The receipts and expenditures on account of the State Tobacco Inspections, as returned by the several inspectors, are given in detail in table "No. 8."

The gross receipts at the several warehouses, during the fiscal year, were \$109,477.85.

The expenditures during the fiscal year, exclusive of the salaries of the Inspectors and Supervisor, were \$102,226.39, leaving a balance of \$7,251.46, which added to the amount due from Inspectors, 30th September, 1876, and paid into the Treasury during the fiscal year, viz: \$9,433.90; makes a total balance of \$16,685.36.

The salaries of the Inspectors and Supervisor for the year, were \$15,000.00, leaving the net amount of receipts over all expenditures for the year, \$1,685.36.

MISCELLANEOUS RECEIPTS.

Table "No. 9," shows receipts from sundry officers, during the fiscal year, amounting to \$26,788.41.

Of this total, the Land Office paid \$1,705.95. The State Hay Scales \$1,625.90. State Live Stock Scales \$13,445.03. State Wharfinger \$4,055.15, and the Weighers of Grain \$5,956.38.

INTEREST ON ACCOUNTS.

Table "No. 10," shows the amounts paid on the accounts of sundry officers, therein named, aggregating the sum of \$14,823.92.

TAXES ON PROTESTS.

The revenue from Taxes on Protests, during the fiscal year, paid by the different Notaries Public, amounted to \$7,649.00, and is detailed in Table "No. 11."

By the Act of 1864, Chapter 137, Notaries in the counties were required to pay into the Treasury, one-half the amount of fees received for protests in any one year, exceeding three hundred dollars, and in the City of Baltimore one-half the

amount, exceeding five hundred dollars. The Act of 1868, Chapter 259, repealed this provision, and required the payment into the Treasury by Notaries in the counties, of one-half the amount of fees exceeding three hundred and fifty dollars. As nothing was said in the Act about the Notaries in the City of Baltimore, the opinion prevailed among them, that they were still entitled to retain five hundred dollars per annum, before accounting for the one-half the fees to the State. The same opinion prevailed in the department, and settlements were made with the Notaries upon this basis.— Upon the matter coming to my attention, however, the error in the mode of settlement was pointed out, and the Notaries were informed that they still owed the State the amounts thus retained, since the passage of the last mentioned Act. The payment of so large a sum, which had been by them supposed to have been rightfully retained, will be to each of them so owing, a serious matter, and I therefore promised, before charging these amounts up to them, respectively, or proceeding by law to recover them, to submit the matter to the wisdom of the General Assembly. The effect of prosecuting these Notaries for these amounts will be disastrous to some, if not all of them, and I therefore recommend that these amounts be remitted by Act of Assembly. I further recommend, that the fees of Notaries Public be reduced upon protests, to an amount sufficient to compensate them for the work, and that the tax on protests be discontinued. When the finances of the State were severely straitened, and her officers were looking about for extraordinary resources of revenue, it may have been well enough to lay a tax of this sort, but I hardly think it desirable for a State in as comfortable a condition, financially, as Maryland is, to continue to raise revenue by levying a tax on the poor debtor who is so unfortunate as not to be able to meet his note at maturity, or upon the endorers of such debtor.

FINES AND FORFEITURES.

The amount of Fines and Forfeitures, and interest thereon, paid into the Treasury by different sheriffs, during the fiscal year, is detailed in table "No. 12," amounting in the aggregate to the sum of \$6,935.44.

Special Acts of Assembly have been passed, from time to time, in various counties, devoting the Fines and Forfeitures in those counties to county objects, such as the formation of libraries, the expenses of indexing, &c., and in the City of Baltimore, authorising the sheriff to appropriate them to the payment of the expenses of attendance on the several Courts. It does not seem just to the other counties, that these special laws should be passed. It would appear to be more in consonance with the spirit of the Constitution, that a general law should be passed, either devoting the Fines and Forfeitures in all the Counties, and City of Baltimore, to county or city purposes, or what would perhaps be better, to return to the former legislation, requiring all Fines and Forfeitures to be paid into the State Treasury.

FOREIGN INSURANCE COMPANIES.

The revenue from licenses to Agents of Foreign Insurance Companies, doing business in this State, is given in detail in table "No. 13," amounting in the aggregate to the sum of \$31,446.72.

The Act of 1876, Chapter 248, reducing the price of licenses from \$300.00, to \$100.00 per annum, and making the tax payable on the net receipts, instead of the gross receipts of these companies, has had a disastrous effect upon the revenue from this source, diminishing its amount from \$72,042.15, in 1875, to \$23,999.61, in 1876, and to the sum of \$31,446.72, in 1877. The loss of these large sums to the Treasury, in the last two years, has been indeed serious, and with other losses, equally unexpected, will entail upon this General Assembly, the necessity of providing more revenue.

So far as this item is concerned, the best mode of effecting the remedy, will be to repeal the Act of 1876, Chapter 248, and to restore the law as it stood before the passage of that Act, or with an amendment increasing the cost of the licenses to \$400.00, per annum.

Had I been consulted by the General Assembly in 1876, in regard to the expediency of the change, I should certainly have opposed the passage of the Act by which it was made. It is argued by some, that the competition encouraged by the change in the law will lessen the cost of insurance to the

insured, but if the cheapening of insurance is to be done by diminishing its security and value, it cannot be wise to effect it by this means. It would appear to be more wise to discourage the admission of weak and unreliable companies into the State, by requiring such terms as would not be complied with by any but safe and reliable companies, having the character and means to insure safety to the people insured. If the benefits from the alteration of the law were to accrue entirely to the people of this State requiring insurance, and not to the companies themselves, I am satisfied those companies would not have labored so industriously to procure the passage of the Act of 1876. The estimates made in statement "C" for revenue from this source, are founded on the supposition that the law will be restored as it stood before the passage of the Act of 1876, Chapter 248.

I herewith transmit to the General Assembly, a copy of the Report of the Insurance Commissioner, showing the operations of his department for the past year, and the statistics exhibiting the status of the several Insurance Companies doing business in this State.

BALANCE OF STATE TAXES DUE AND UNPAID.

Table "No. 14" shows in detail the balance due from collectors, for the year, 1877, at the end of the fiscal year, amounting in the whole to the sum of \$459,187.49.

Table "No. 15" exhibits a list of balances due the Treasury, exclusive of interest, at the end of the fiscal year, from collectors in the several Counties, and from the City of Baltimore, for a series of years, from 1843 to 1876, inclusive, amounting in the aggregate to \$583,270.51, of which the sum of \$384,848.17, is due from the City of Baltimore. It will be noticed that the balance due from the City of Baltimore, for the years from 1867, to 1874, are very small, and the collections in that city on the levies of 1875, 1876 and 1877 are highly satisfactory. What is to be done with the large amounts due from the city for the years previous to 1866, is for the wisdom of the Legislature to decide. Some of the amounts in this table, due from collectors in the

counties, have been settled since the close of the fiscal year. The accounts of collectors, in default in the counties, have been sent to the several State's Attorneys, with instructions to enforce the payment of the same by suit.

Table "No. 16" exhibits a list of balances due, at the end of the fiscal year, from sheriffs in various counties, from 1848 to 1876, inclusive, amounting to \$27,415.16, exclusive of interest.

Table "No. 17" exhibits the balances due from Clerks of Courts, Registers of Wills, and other officers therein named, at the close of the fiscal year, amounting to \$87,748.30.—Several of these balances have been settled since the close of the fiscal year, and are so marked in the table.

This table also shows the ascertained, and estimated amounts due from the Baltimore and Ohio Railroad Company, at the close of the fiscal year, from the State's one-fifth of the receipts from passengers on the Washington Branch, the amount, ascertained by judgments, being \$882,294.62, and the portion estimated, being \$150,000.00, both amounts exclusive of interest. The judgments against the Baltimore and Ohio Railroad Company have been appealed from, and the appeals are now pending in the Supreme Court of the United States.

Table "No. 18" exhibits in detail, the amounts due from sundry Incorporated Institutions, for State Taxes on their Capital Stock, amounting to the sum of \$65,645.59 exclusive of interest.

Table "No. 19" exhibits in detail, the payments on account of special appropriations, during the fiscal year, with the Acts of Assembly, by which they have been respectively directed to be made, amounting in the aggregate to \$15,281.45.

NEW ASSESSMENT.

Table "No. 21" exhibits, under appropriate heads, the amount of the valuations of property in the several Counties, and City of Baltimore, made by the Assessors, and Boards of Control and Review, in pursuance of the Act of January Session, 1876, Chapter 260, as returned to the County Com-

missioners, and Appeal Tax Court, and transmitted to the Comptroller, as required by the 34th Section of said Act, to be reported to the General Assembly; together with the valuation of the property of Railroad Companies, in the several Counties, and City of Baltimore, made by the County Commissioners, and Appeal Tax Court, in pursuance of the Act of 1876, Chapter 159. The aggregate valuations thus returned, are—

Real Property and Improvements.....	\$361,857,517 94
Personal Property.....	110,616,699 73
Shares of Stock of Corporations in this State, and Bonds of such Corporations.....	49,037,401 90
Railroad Property.....	25,532,650 84
Total valuation of Property in the State.....	\$547,044,270 41

This total valuation is larger than that made and returned under the Act of 1866, Chapter 157, and 1867, Chapter 341, by the sum of \$54,990,798.41, including the valuation of the property of Railroad Companies, and excluding the amount of Railroad property, is larger than that of 1866, by the sum \$29,458,147.57.

This result is as large as could have been expected, considering the shrinkage in values of property, and investments throughout the country, and the immense amounts of capital in this State absorbed in mortgage debts, which since the Act of 1870, Chapter 394, have been free from the imposition of any kind of tax.

In my opinion, it would be wise for the General Assembly to inaugurate a system, by means of which the basis of assessment may be annually corrected and perfected, so as to dispense in future with the labor and expense of general revaluations. The system of decennial valuations, has seldom, if ever, failed to create dissatisfaction, and frequently works hardship and injustice upon numbers of the taxpayers. So generally has this been the case, that the system has been abolished in several of the States, and a plan of annual corrections, by trained officers, skilled by education, and practice in arriving at true and impartial valuations, has been adopted. This is notably the case in the States of New York and Massachusetts, both of which States were visited by me dur-

ing the past summer, with a view to learn as much as possible of the practical operation of the plan adopted in those States. The plan adopted in Massachusetts, I have no doubt, is the most perfect of any system in the country. I conferred fully with the authorities of the State of Massachusetts, and the City of Boston, and found that they regarded the system of ten year general assessments as obsolete and unworthy of consideration. The annual correction is in their judgment, after many years experience, the only one which can be considered as approaching perfection, or that can be relied on to do justice and maintain the equality of taxation. I have devoted much time and study to the details of the system adopted in that State, and think some of its features may be introduced in Maryland, with the effect of producing equality of taxation, and at the same time a saving of expense.—The amounts expended by the State, and by the several Counties and City of Baltimore, in making the general assessment under the Act of 1876, Chapter 260, were as follows :

Amt. expended by the State in Printing Blanks, Books, &c.	\$	7,497	92
Amt. expended by Allegany County, Salaries and Expenses		8,239	00
“ “ Anne Arundel County.....		5,830	00
“ “ Baltimore City.....		91,448	53
“ “ Baltimore County.....		18,925	00
“ “ Calvert County.....		2,510	25
“ “ Caroline County.....		3,900	40
“ “ Carroll County.....		8,917	00
“ “ Cecil County.....		5,541	00
“ “ Charles County.....		5,000	00
“ “ Dorchester County.....		5,436	00
“ “ Garrett County.....		4,685	50
“ “ Frederick County.....		12,656	00
“ “ Harford.....		6,602	19
“ “ Howard County.....		4,182	48
“ “ Kent County.....		4,078	97
“ “ Montgomery County.....		5,559	00
“ “ Prince George’s County.....		8,591	00
“ “ St. Mary’s County.....		4,226	00
“ “ Somerset County.....		3,934	56
“ “ Talbot County.....		3,855	12
“ “ Washington County.....		8,066	90
“ “ Wicomico County.....		3,226	10
“ “ Worcester County.....		3,916	12

Total cost of making the Assessment.....\$237,425 04

A comparatively trifling annual expenditure over that now made in the several Counties and City of Baltimore, will it is believed, be sufficient to effect an annual correction of the

basis of assessment by practical officers, and obviate the expense and inconvenience of periodical general assessments.

A defect has always existed in the laws in this State regulating the taxation of corporations. As the law requires the shares of stock to be assessed, it frequently happens that a corporation owns real estate in a County, or in the City of Baltimore, and the owners of the shares of stock all reside elsewhere. The effect of the operation of the law in such cases, is to take from the county or city where the real estate is located, all benefits from such property for the purposes of taxation. This defect can be easily remedied by requiring all real estate belonging to corporations to be taxed, to the company owning the same, in the place where located, and requiring the State and county taxes to be paid on such property by the corporation. The value of all such property when assessed, can be deducted from the aggregate value of the shares of stock of the corporations, and in this way complete justice be done to all parties and localities.

The taxes on the shares of stock of every corporation, for county and municipal as well as State purposes, should be paid by the corporation. This would obviate all the trouble of ascertaining the residence of the owners of such shares, and would enable the authorities to settle the taxes with the proper officer of the corporation in all cases.

The duties of the Comptroller previously heavy as compared with those of other officers, have been doubled since the year 1872. By the legislation of that year it was made the duty of that officer to assess the shares of capital stock of all banks and other corporations in the State. To perform this duty with absolute accuracy, is by itself a sufficient task for one officer. While this duty should be performed by a State officer, it ought not to devolve upon the Comptroller.

To superintend the collection and disbursement of the revenue, will entail sufficient labor on the office to occupy the Comptroller all the time with advantage to the State.— At the same time to the duty of assessing the shares of stock of corporations in the hands of another officer might be added a general supervision of the assessment of property, the operation of which would tend largely to the accomplishment

of a successful annual correction of the basis of taxation, and may be made to work a large saving of expense to the State, as well as to the several Counties and City of Baltimore.

A bill to remedy these defects, and to originate a system for the annual correction of the basis of assessment, will be presented to the General Assembly at the present session for its consideration. It is believed that by the adoption of the plan proposed, a large saving of expense to the Counties and City of Baltimore may be attained, and the basis of taxation kept in a more perfect and satisfactory manner, both to the authorities and tax-payers.

TAXATION OF MORTGAGE DEBTS.

By the 15th Article of the Declaration of Rights, it is ordained as a fundamental principle in regard to taxation, that "every person in the State, or holding property therein, ought to contribute his proportion of public taxes for the support of the Government, according to his actual worth, in real and personal property."

No power is given to the Legislature to vary or restrict this rule in any event, or to grant the extraordinary privilege of exemption from taxation, to any person or class of persons, or to the holders of any species of property.

By the Act of 1835, Chapter 395, the faith of the State is specially pledged to the holders of the bonds proposed to be issued by the State for the benefit of the Baltimore and Ohio Railroad Company, the Chesapeake and Ohio Canal Company, the Susquehanna and Tide Water Canal Companies, the Baltimore and Susquehanna Railroad Company and the Eastern Shore Railroad Company, that if it should at any time become necessary, to levy a direct tax for the purpose of enabling the State to discharge the interest accruing on said bonds, that then and in that case, every variety of property in the State, including *mortgage debts* by name, shall be taxed for that purpose. Accordingly, when such legislation became necessary, all debts bearing interest, including mortgage debts, were directed to be assessed, (as in fact they had uniformly been previously,) and this provision of law obtained until the Act of 1867, Chapter 341, which exempted "mort-

gage debts to secure the payment of the purchase money of real estate, and the Act of 1870, Chapter 394, which exempted mortgage debts from taxation altogether. This Act has always been considered by a large proportion of the taxpayers of the State as an unequal and unjust measure, giving to capitalists investing in that sort of security an improper advantage over the holders of other property. This abatement of so large a portion of the personal property from the tax-books, could not fail to have the effect, to materially increase the burdens of those owning property of other descriptions, not thus favored. This effect has been continually increased by the eagerness of capitalists to avail themselves of this exemption, by procuring mortgages to cover all debts due them, not so much for the purpose of additional security to the debts, as for the express and avowed purpose of freeing themselves from the burdens of taxation.

By the legislation of the State since 1870, the State has established the anomaly, that while the capitalist whose means are invested in obligations not secured by mortgage, is to be taxed according to the true value of those obligations, yet immediately he may obtain the additional guarantee of a mortgage, to give the investments increased value and security, he shall become, *ipso facto*, free from taxation, as to such investments. Why the capitalist who is thus fortunate in having his means invested, so as to possess the greatest possible security for the prompt payment of his interest and principal, should be thus favored over his neighbor, whose investments are not thus safely guaranteed, is the question to be answered. One of the arguments used ordinarily by the advocates of this special privilege, is that as the property mortgaged is taxed, the taxation of the mortgage debt, for the payment of which the property is pledged, would be a double taxation. We will suppose the case of nothing but real property. The holder of such property is taxed, and must be taxed for the full value, whether he owes more than the property is worth or not, as no sovereignty could afford to let such considerations operate in derogation of the taxing power on all the lands held by its citizens or subjects. The owner of debts due from such

holder, but not secured by the pledge of his realty, is taxed for the value of such debts, but the owner of those debts *which are thus secured*, is free from taxation as to such debts. The holder of the property owes both debts; and if the taxing of the debt is a double taxation in the one case, why not in the other? The debt is the property of the creditor, in either case, and the interest accruing from it, is his income in the one case as well as the other. It is not the property of the debtor in either case, and he can only be interested in the taxation of that debt, by an engagement to pay such taxes as may be levied upon it, or by the exaction of a greater amount of interest by the creditor, to meet such taxation. This he may do, if he chooses, in either case, but cannot be forced to do, at all. If the capitalist really desired the immunity from taxation for the benefit of the debtor, would he not, when the immunity is granted, at once consent to reduce the amount of interest to the extent of the taxes? But, who has ever heard of an instance, where a creditor, upon the passage of the Act of 1870, has called his debtors together, and bid them write down a lesser amount of interest? Every person according to the Bill of Rights, is to be taxed, in proportion to his ability to pay taxes from the possession of property. The owner of the mortgage debt has ability to pay taxes by reason of the income of the debt, and the owner of the property has ability to pay taxes not only by reason of the possession of the property, but also by reason of his possession of the money, borrowed on the pledge of the property. He cannot, however, be compelled to pay any portion of the taxes imposed on the debt, unless he agrees to do it, and he can agree to pay an equal amount in addition to the lawful interest, whether the debt is secured by mortgage or not, and the probability is, that he will be governed by the prospect of gain from the use of the money, or by his necessities, in the one case as well as the other. But it is urged, that unless this extraordinary inducement is granted by the State, to capitalists to lend upon mortgage, they will decline to do so, but will lend upon some other security; and that the farmer or householder willing consequence, be cut off from any prospect of borrowing on

the faith of his property. The Legislature may well consider this point, when presented in a petition to this effect, *from the farmers and householders of the State*, but as long as the argument is used only by *capitalists who lend upon mortgage*, it should have but little weight. The farmer and householder is interested on the other side, because he knows, that if the capitalist who lends upon mortgage is granted the privilege of exemption from taxation, the amount of taxes from which such capitalist is relieved, must become chargeable to the owners of other properties not thus favored, and he further knows; that although others may evade or escape taxation, the *owner of real estate cannot do so*. The fact that so much interest bearing capital, escapes taxation, has depressed, and will continue to depress the value of real estate, and make that property an undesirable investment.

But if the lender upon mortgage must be exempt, for fear he will oppress the mortgagor, why not exempt the lender upon judgment who also has a lien on his debtor's realty? Why not exempt the capitalist who invests in lands and houses, in order to prevent him from oppressing his tenants with heavy rents? Or why not exempt real estate altogether, and by that means ensure and accelerate the speedy occupation of all the lands, and multiply the population and resources of the State?

As these alternatives are impracticable, justice to the owners of other property requires, that mortgage debts should be taxed at their value, as all other productive property. If the Legislature will be governed by the interest and wishes of the land-owner, they will at once subject the millions of mortgage debts in the state, to taxation. This policy, if carried into effect, will go far to relieve the Legislature from the necessity of increasing the rate of direct taxation.

TAXATION OF RAIL ROAD COMPANIES.

The validity of the law imposing a tax on the gross receipts of Railroad Companies working their roads by steam power, has been established by the Court of Appeals, in the cases of the *Stats vs. the Northern Central Railway Company*, and the *Philadelphia, Wilmington and Baltimore Railroad Com-*

pany. The indebtedness in arrear from the latter Company, has been settled with the Treasurer. In the case of the Northern Central Railway Company, the Court of Appeals reversed the decision of the Superior Court of Baltimore City, and remanded the cause to that Court for a new trial, in order that the amount due the State may be ascertained. The cause is still pending in the Superior Court, and no receipts from that company will probably be had, until its final adjudication. The cases against the Cumberland and Pennsylvania Railroad Company, and the Western Maryland Railroad Company, have not yet been settled.—The case against the Baltimore and Ohio Railroad Company, is now pending in the Court of Appeals. A case is also pending in the Court of Appeals, brought by the County Commissioners of Anne Arundel county, against the Annapolis and Elk Ridge Railroad Company, the decision of which will probably go far to obviate the necessity of an action by the State against that company. Some of the other Railroad Companies are in default for non payment at maturity, but I am not advised that any others are disposed to resist the collection of the tax.

The failure of the Baltimore and Ohio Railroad Company, for upwards of two years to settle any portion of the large amount due the State, under the contract for one-fifth receipts from passengers on the Washington Branch, or to pay the dividend on the stock of the State in that Branch Road, or any sum on account of the amount due for taxes on the gross receipts of the company, has occasioned a loss to the State Treasury which has been seriously felt. That the people of the State, will require that this corporation shall be forced to fulfil its obligations to the State, is beyond doubt.

Although many years ago, when the question, involved had been mooted to only an inconsiderable extent, the Court of Appeals of Maryland, decided, that notwithstanding the restriction in the 15th Article of the Declaration of Rights, the Legislature did possess the power to exempt from taxation the shares of stock of the Baltimore and Ohio Railroad Company yet in view

of the recent decisions in the Supreme Court of the United States, it can hardly be anticipated that the Court of Appeals, will at this day, determine that all the vast property of that corporation now in its possession, or hereafter to be acquired, is beyond the taxing power of the State.

But whatever may be the decision in the case now pending, the State has an unquestionable source of revenue in the contract of the company, to pay one fifth its receipts from passengers on the Washington Branch Road, to the State Treasury. This source of revenue will become doubly valuable, in the event of the Court deciding contrary to anticipation, that the sovereign power of the State has been parted with for ever, so far as the property of that company is concerned. In such event it will not be in the power of the Legislature, without doing violence to the rights of the people, to concede any relaxation of the terms of that contract, unless the obligation by the company to pay such reasonable taxes as are imposed upon similar companies by the laws, is first incorporated in their charter, and accepted by the company.

Desirable as it may be, in view of the State having chartered a rival company without requiring a corresponding payment of part of its profits, that this contract should be reformed or annulled, yet no Legislature could consistently consider such a proposition, until the rights of the State and the sovereignty of the State, are otherwise vindicated. It is clearly the duty of the General Assembly, therefore, to keep inviolate the present power of the State over the company, unless the company shall agree to give up the claim to immunity from taxation, claimed under the unfortunate legislation of 1826. I cannot too forcibly impress upon the Legislature, the great danger of considering for a moment, any proposition which might involve irretrievable mischief to the welfare of the State in some future time. Although the tax on gross receipts is of necessity small at this day, from the fact that the tax must be equal upon all the roads, and a larger rate might be oppressive, and ruinous to some of the smaller companies, yet reasonable as the tax is, if it is all that the State finds it proper to impose, the payment of it, is a fulfilment of the obligation of the company to contribute to the support of the government

and to obey the laws in that regard. This tax, although small, now under the pressure of depressed commerce, and the deranged condition of the business of the country, will yield a handsome revenue, whenever wise, patriotic and practical counsels in our national affairs shall have restored prosperity to the country, opened the channels of trade, and rendered the internal commerce of the States brisk and remunerative. If, however, the Court of Appeals shall, as is expected, decide that, notwithstanding the exemption granted to the stockholders, *the corporation* must pay the taxes imposed upon it by law, and this decision is acquiesced in without further contest, the way may be plain to a satisfactory adjustment of all the questions which have formerly been at issue between the State and the Company.

The Baltimore and Potomac Railroad Company, the Eastern Shore Railroad Company, and other companies mentioned in Table No. 5, have paid the taxes on their gross receipts for the several years they have been due. Suits have been ordered against other railroad companies now in arrears, to recover the taxes due from them.

DEFICIENCY IN THE REVENUE.

The deficiency which must accrue to the Treasury during the current year, unless remedied in some way, will embarrass all the financial operations of the State. The loss to the treasury from the failure of accustomed receipts amounts at this time to upwards of \$260,000. Should this amount of revenue be at once realized from the payment of any of the large amounts due the State, and a certainty of the payment during the current year of any amount equal to the usual dividend heretofore made on the stock of the State in the Washington Branch road, and the amount due for the year from the Susquehanna and Tide Water Canal Companies, no increase of the rate of taxation will be necessary, unless larger appropriations should be made by the Legislature than have been estimated for. Should no such receipts be realized, however, provision will have to be made at once to supply the deficiency caused by these failures, and new taxes must be imposed to supply the place of the revenue formerly received from these sources.

I have requested the Attorney General to take such steps as will enforce payment of the interest due on the mortgages of the Susquehanna and Tide Water Canal Companies, but it is feared, that no recovery can be had in time to avail the Treasury during the present, or perhaps the next fiscal year.

The restoration of the law in regard to licenses to agents of Foreign Insurance Companies as it stood previous to 1876, and the enactment of a law restoring the taxation of mortgage debts either as it existed previous to the Act of 1867, Chapter 341, or as it existed previous to the passage of the Act of 1870, Chapter 394, would go far towards supplying the deficiency, and would render the increase in the rate of State levy, which would be requisite, comparatively small.

Much may be done by the General Assembly also, to curtail expenditures, by economy in expenses and by limiting the appropriations in aid of societies and corporations, to those of unquestioned merit and usefulness.

In view of the embarrassed condition of the business affairs of the people, by reason of the failure of commerce, and the general lack of profit in all practical operations, I cannot too strongly urge upon the Legislature the exercise of the strictest economy in the expenditure of the public money.

NEW TOBACCO WAREHOUSES.

The new Tobacco Warehouses, the erection of which was by the Act of 1876, Chapter 316, committed to the Governor, Comptroller, Treasurer, Attorney General and Supervisor of Warehouses, on the site of the tobacco warehouses destroyed by fire in 1875, have been completed, and are now employed for the storage and inspection of tobacco. The building is divided by a thick wall, so as to be used for two separate houses. The capacity of each of the houses is large, and the building substantial and safe. The total cost of the two houses was \$56,229.78, which is considerably less than the amount appropriated.

By the Act of 1876, Chapter 333, the Comptroller was directed "to audit and settle the claims of the late clerks of to-

bacco warehouse number one, destroyed by fire," &c. Claims have been filed by two of the clerks, viz, Jeremiah Kenney and Thomas J. Talbot, accompanied with proof of services performed, &c., but no definite action was arrived at, until since the close of the fiscal year. These claims have been since audited and paid, the claim of the former to the amount of \$600.00, and that of the latter to the amount of \$498.00.

STATE HOUSE OF CORRECTION.

This institution which has been in progress of erection for some time, was completed and handed over to the Board of Public Works and Attorney General on the 13th of November last. It is a commodious structure and is believed to be one of the strongest and most substantial prison buildings in the United States.

The structure consists of the main building and one wing, being so built as to admit of the addition of another wing, when the demand for it shall become apparent. It is not believed to be necessary that the Legislature should contract another debt, to enlarge it at the present time.

Nearly the whole of the proceeds of the loan authorized for the purpose, together with the money received from the policy of insurance on the dwelling house on the premises, which was destroyed by fire, has been exhausted in its erection, and the small balance yet in the Treasury, on this account, will be required to settle some outstanding expenses. A considerable sum will be necessary to furnish the building and provide heat, water and light, so as to fit the institution for the reception of prisoners.

REPAIRS ON THE STATE HOUSE.

By the Act of 1876, Chapter 194, appropriations were made for sundry repairs on the State House, amounting in the aggregate to the sum of \$32,000.00. These repairs, which by the Act were placed under the control of the Board of Public Works, were commenced in the spring of 1877.

The repairs had hardly commenced, before it was ascertained by the architect, that the foundation of the building was insecure, and that other repairs would be necessary besides those contemplated in the act. To attempt to repair the

building without securing the foundation, would have been unwise, and therefore the Board thought it indispensable that this should be effectively done.

The work when commenced had of necessity to be completed, at least so far as to provide for the occupation of the building, by the General Assembly, the Executive and the Court of Appeals. The amount appropriated has been nearly all expended, and a large balance will be necessary to pay for work already done. A new roof has been put on the building of slate, and a thorough heating apparatus has been placed in the cellar, which was excavated for the purpose.

As is known to the General Assembly, the duties of the Comptroller's Office, do not admit of the incumbent, devoting much time to any work not transacted in his office, and the Comptroller has therefore been able to give but little of his attention to the details of these repairs. His Excellency the Governor, has felt a very deep interest in the repairs, and has taken the oversight of the details of repairing, ornamenting and furnishing the building. This kindness on his part, has very much relieved the Comptroller, and to some extent the Treasurer, the latter officer however, being able to devote much more time to the supervision of the work, than was within the power of the Comptroller.

The enhanced comfort of the legislative halls, and other departments, will commend the work to the approbation of the Legislature.

Upon the eve of retiring from the office, which I have occupied for so long a time, it is proper that I should renew the request made to the Legislature of 1875, that the several items of expenditure and the vouchers therefor, should be carefully examined and reported upon by a committee.— Especially is this necessary as to all items of expenditure, which have occurred since the examination and report made by the committee of the last General Assembly. The importance of such action appears to have been appreciated by the framers of the Constitution, the provisions of which require the appointment of a joint committee for such purposes, by the two houses at each session. Justice to the Comptroller also, requires that this duty should not be neglected.

At the close of my administration, I take pleasure in adverting to the reforms which have been inaugurated in the revenue laws during the past eight years. The revenue from collecting officers has reached the Treasury with greater precision, in 1877, than in any former year. The receipts from collectors have been highly satisfactory, approximating closely the total amount of the levy for the year, and largely exceeding the total amount of the levy for 1876. The payments by Clerks and Registers of Wills have been made with unequalled punctuality. Large amounts which had been considered irrecoverable have been realized to the Treasury. The greater portion of the sterling debt of the State which has been overdue since 1865, has been redeemed and cancelled, and steps have been taken, looking to the redemption of the balance of such overdue debt during the current year.— Many of the old accounts on the books of the office have been brought to settlement, and much of the indebtedness of corporations to the State has been reduced to judgments, and will in a short time be available to the Treasury.— The National Banks throughout the State, are now quietly paying their taxes, and the increase in the amount received from other corporations has been large. The taxation of Railroad Companies has been put into operation, and bids fair to aid with other measures in the equalization of taxation. Still further reforms which experience has demonstrated may be useful, will be proposed at the present session.

I feel conscious that I can justly carry with me into retirement, the pleasing conviction that I have served the State with zeal, fidelity and devotion to her interests, and I am proud to hope and believe that this consciousness is shared by the General Assembly, and by the people of the State.

I congratulate the people of the State, and the Legislature that I am to be succeeded by a gentleman of such high standing for ability and integrity, and whose efforts for the promotion of the welfare of the State can be safely relied on.

Respectfully submitted,

LEVIN WOOLFORD,

Comptroller of the Treasury.

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APPENDIX.

PART I.

APPENDIX.

STATEMENT A.

Receipts into the Treasury during the Fiscal Year ended September 30th, 1877.

FROM WHAT SOURCE.	Amount.
Agricultural College Scrip.....	\$ 6,903 00
Bank Stocks—For Dividends.....	1,858 80
Baltimore & Ohio R. R. Co—Dividends on Preferred Stock.....	60,918 74
Chesapeake and Delaware Canal Company—Dividend on Stock....	1,625 00
Columbia and Port Deposit Rail Road Co.—Interest on Bonds.....	6,300 00
Executive Contingent Fund—A Re-payment.....	400 00
Excess of Fees of Office.....	18,689 08
Fines and Forfeitures.....	8,223 71
Grain Weighing.....	5,956 38
Interest on Personal Accounts.....	17,457 79
Land Office.....	1,705 95
Licenses—Auctioneers'.....	7,000 00
“ Billiard Table.....	2,880 47
“ Brokers'.....	22,512 40
“ Exhibition.....	4,383 20
“ Express Companies.....	300 00
“ Foreign Insurance Companies.....	31,446 72
“ Hawkers' and Pedlars'.....	8,603 65
“ Inspectors' and Gaugers'.....	396 00
“ Marriage.....	23,706 76
“ Ordinary.....	21,275 91
“ Oyster House.....	107,548 91
“ Oyster Measurers'.....	366 30
“ Race and Fishery.....	90 10
“ Stamps.....	175 00
“ Telegraph Companies.....	311 88
“ Traders.....	186,016 46
“ Traders' Liquor.....	20,575 73
“ To Dredge for Oysters.....	49,837 46
“ Wood Hucksters.....	758 99
Maryland Penitentiary.....	425 37
Maryland State Grange—Payment for Gas during session at Annapolis.....	4 26
Carried Forward.....	\$618,654 02

STATEMENT A—*Continued.*

FROM WHAT SOURCE.	Amount.
Brought Forward.....	\$618,654 02
Maryland State Loan Proceeds of sale of \$197,000 00 and Premium thereon.....	219,315 00
Northern Central Railway Company—Annuity.....	90,000 00
Oyster Fines.....	875 00
Pensions—A Re-payment.....	100 00
Repairs on State House—Sale of old Lumber, Bricks and other Materials.....	62 00
State Live Stock Scales.....	13,445 03
State Hay Scales.....	1,625 90
State Tobacco Inspections.....	15,740 21
State Wharves.....	4,055 15
Susquehanna and Tide Water Canal Companies.....	30,000 00
Taxes, Direct.....from Collectors.....	1,020 11
“ Bounty, “ “	251,700 52
“ Southern Relief, “ “	4,007 65
“ Deaf and Dumb, “ “	32,521 29
“ Maryland Hospital, “ “	43,502 51
“ House of Correction, “ “	5,308 97
“ Normal School, “ “	1,769 66
“ Public School, “ “	470,584 14
“ Bounty, “ Incorporated Institutions.....	23,295 48
“ Southern Relief, “ “ “	41 63
“ Deaf and Dumb, “ “ “	3,161 04
“ Maryland Hospital, “ “ “	4,214 72
“ House of Correction, “ “ “	62 45
“ Normal School, “ “ “	20 83
“ Public School, “ “ “	42,524 36
“ Bounty.....Tax on State and other Stocks.....	15,227 92
“ Deaf and Dumb, “ “ “	2,076 53
“ Maryland Hospital, “ “ “	2,768 70
“ Public School, “ “ “	8 6 91
“ on Civil Commissions.....	448 60
“ on Commissions of Executors and Administrators.....	54,064 99
“ on Collateral Inheritances.....	44,704 27
“ on Protests.....	7,649 00
“ on Gross Receipts of Railroad Companies.....	25,596 50
United States Government—Part of War Claim collected by State's Agent	51,362 64
Total Receipts during Fiscal Year, ended September 30th, 1877.....	\$2,109,193 73
Balance in the Treasury, September 30th, 1876.....	401,434 29
Total.....	\$2,510,806 22

STATEMENT B.

Disbursements from the Treasury during the Fiscal Year ended September 30th, 1877.

CHARACTER OF DISBURSEMENTS.	Acts Authorizing Payments.	Amounts.	AGGREGATES.
Agricultural Society of Allegany County.....	Ch. 282 of 1872.....	\$ 500 00	
" " Baltimore County.....	" " ".....	500 00	
" " Carroll County.....	" " ".....	500 00	
" " Dorchester County.....	" " ".....	500 00	
" " Frederick County.....	" " ".....	500 00	
" " Harford County.....	" " ".....	500 00	
" " Kent County.....	" " ".....	500 00	
" " Montgomery County.....	" " ".....	500 00	
" " Somerset County.....	" " ".....	500 00	
" " *Talbot County.....	" " ".....	1,000 00	
" " Wicomico County.....	" " ".....	500 00	
Augmentation of the State Library.....	" 189 and 331 of 1876.....	2,710 19	\$ 6,000 00
Agricultural College.....	" 97 of 1856, 90 of 1864 and 415 of 1872.....	13,213 00	2,710 19
Asylum for the Blind—Balance of Appropriation.....	" 301 of 1874.....	5,000 00	13,213 00
Baltimore Female College.....	" 331 of 1876.....	2,500 00	5,000 00
St. John's College.....	" 393 of 1872 and 331 of 1876	25,000 00	2,500 00
Bounty to Volunteers—White and Drafted men.....	" 15 of 1864 & Supplements..	300 00	25,000 00
" " U. S. Navy.....	" " ".....	3,000 00	300 00
" " Printing and clerical service.....	" " ".....	1,500 00	3,000 00
Civil Officers—Salaries of Governor and Secretary of State.....	" 189 and 331 of 1876.....	7,250 00	1,500 00
" " Salaries of Treasurer and Clerks.....	" " ".....	5,500 00	4,800 00

"	Salaries of Comptroller and Clerks.....	"	"	7,480 00
"	Salaries of Commissioner of Land Office and Clerk.....	"	"	2,500 00
"	Salary of State Librarian.....	"	"	1,500 00
"	Salary of Secretary of Senate.....	"	"	800 00
"	Salary of Chief Clerk House of Delegates.....	"	"	300 00
"	Salary of Commissioner of Registration.....	"	130 of 1865.....	1,400 00
Colleges, Academies and Schools—Paid to—				
Allegany County Academy, and Academic Fund.....				
"	Anne Arundel county—Academic Fund.....	"	217 and 331 of 1876.....	1,200 00
"	Baltimore county.....	"	"	800 00
"	Calvert county.....	"	"	1,200 00
"	Caroline county.....	"	"	1,200 00
"	Carroll county—Western Maryland College.....	"	"	1,200 00
"	Cecil county—Elkton and Nottingham Academies, and N-East Classical Seminary...	"	"	1,090 00
"	Charles county—Charlotte Hall Academy and Academic Fund.....	"	"	1,200 00
"	†Dorchester county—Cambridge and East New Market Academies and C. F. Seminary	"	"	3,000 00
Frederick county—Frederick College and St. John's Literary Institute.....				
"	Garrett county—Academic Fund.....	"	374 and 377 of 1864 and 217 and 331 of 1876.....	3,300 00
"	Harford county—Harford and Darlington Academies and Academic Fund.....	"	"	1,200 00
"	Howard county—Academic Fund.....	"	"	1,200 00
"	Kent county—Washington College and Millington and Shrewsbury Academies.....	"	"	1,200 00
"	Montgomery county—Brookville and Rockville Academies.....	"	"	5,675 00
"	Prince George's county—Upper Marlboro' Academy.....	"	"	1,400 00
"	Queen Anne's county—Centreville and Church Hill Academies and Academic Fund.....	"	"	800 00
"	St. Mary's county—St. Mary's Female Seminary and Academic Fund.....	"	"	1,200 00
"	Somerset county—Washington and Fairmount Academies and Academic Fund.....	"	"	3,300 00
"	Talbot county—Academic Fund.....	"	"	1,400 00
"	Washington county.....	"	"	1,200 00
"	Wicomico county.....	"	"	800 00
"	Worcester County.....	"	"	1,200 00
Carried forward.....				37,165 00
*Two years' appropriations.				\$122,218 19

†State's donation to Cambridge Academy for the year's 1864 and 1865, paid during Fiscal Year 1877.

STATEMENT B—Continued.

CHARACTER OF DISBURSEMENTS.	Acts Authorizing Payments.	Amount.	AGGREGATE.
Brought forward.....	.....	.....	\$122,218 19
Contingent Fund of Comptroller—Printing Blank Licenses, Books, &c.....	“ 189 and 331 of 1876.....	1,844 45	
“ “ Special Appropriation.....	“ “ “ “	531 00	
For additional temporary clerical assistance and travel expenses of Comptroller.....	“ “ “ “		
Contingent Fund of the Court of Appeals.....	“ “ “ “	233 10	2,375 45
Contingent Fund of the Executive.....	“ “ “ “	5,899 56	233 10
Contingent Fund of the Land Office.....	“ “ “ “	242 21	5,899 56
Contingent Fund of the Library.....	“ “ “ “	396 56	242 21
Contingent Fund of the Treasury Department.....	“ “ “ “	1,039 72	396 56
Commission of Fisheries.....	“ 47, 189 and 331 of 1876.....	13,000 00	1,039 72
Commissions—Five per cent. paid to State's Attornies for collections.....	“ “ “ “	4,367 15	13,000 00
Deaf and Dumb Asylum, Frederick City.....	“ 217 and 331 of 1876.....	29,000 00	4,367 15
Deaf, Dumb and Blind Asylum—Colored—Baltimore.....	“ “ “ “	16,500 00	29,000 00
Excess of Fees—Paid Clerk of City Court Baltimore City, balance of Salary.....	“ 54 of 1868.....	2,873 65	16,500 00
Fuel and Lights—For wood, coal and gas furnished.....	“ 189 and 331 of 1876.....	3,870 35	2,873 65
General Valuation and Assessment of Property.....	“ 260 of 1876.....	6,231 31	3,870 35
Government House.....	“ 60 and 331 of 1876.....	942 50	6,231 31
Grain Weighing.....	“ 244 of 1872.....	5,956 38	942 50
House of Correction Loan—For bricks, construction, &c.....	“ 233 of 1874.....	67,326 94	5,956 38
House of Refuge, Baltimore.....	“ 217 and 331 of 1876.....	15,000 00	67,326 94
House of Reformation and Instruction for colored children.....	“ “ “ “	10,000 00	15,000 00
Inspection of Mines in Allegany and Garrett counties.....	“ 173 of 1876.. ..	2,000 00	10,000 00
Interest on the Public Debt—on Defence Loan.....	“ 189 and 331 of 1876.....	199,605 02	2,000 00
“ “ on Sterling Bonds.....	“ “ “ “	249,904 33	
“ “ on Currency Bonds.....	“ “ “ “	70,814 24	
“ “ on Deaf and Dumb Asylum Loan.....	“ “ “ “	13,500 00	
“ “ on Maryland Hospital Loan.....	“ “ “ “	27,900 00	
“ “ on Maryland State Loan.....	“ “ “ “	33,171 66	
“ “ Exchange and Commission on London.....	“ “ “ “	50,320 44	
			645,275 69

STATEMENT B.—Continued.

CHARACTER OF DISBURSEMENTS.	Acts Authorizing Payments.	Amounts.	AGGREGATES.
Brought forward.....	.....	.....	\$1,227,516 61
Rebuilding Eastern Hay Stables.....	Ch. 371 of 1876.....	\$ 1,919 57	1,919 57
Rebuilding State Tobacco Warehouse.....	" 316 of 1876.....	36,073 16	36,073 16
Refunding to Retailers in Somerset county.....	" 158 of 1876.....	70 00	70 00
Repairs on State House.....	" 194 of 1876.....	23,256 72	23,256 72
Special Appropriations.....	Sundry Chapters.....	15,281 45	15,281 45
Schools—Free Public—White.....	Ch. 377 of 1872 and 189 of 1876	424,790 42	
" " Colored.....	" " " "	98,004 00	
" " State Normal—White—Rent and support of.....	Ch. 377 of 1872 and 463 of 1874	11,451 33	
" " " Colored.....	" " 217 & 331 of '76	2,000 00	
State Board of Education, Expenses of.....	" " " "	999 00	537,244 75
State Normal School—For additions and improvements to.....	" 321 of 1876.....	6,909 09	6,909 09
State Normal School Loan on account of Building, &c.....	" 469 of 1874.....	1,368 69	1,368 69
State Vaccine Agent.....	" 189 and 331 of 1876.....	2,000 00	2,000 00
Steam Boiler Inspections.....	" 96 of 1874.....	2,117 79	2,117 79
State Board of Health.....	" 217 of 1876.....	902 09	902 09
State Tobacco Inspections.....	" 189 and 331 of 1876.....	15,500 00	15,500 00
State Tobacco Warehouses—Insurance and Ground Rent.....	" " " "	1,038 11	1,038 11
State Stock for redemption.....	" 276 of 1872.....	221,176 35	221,176 35
St. Mary's Industrial School.....	" 331 of 1876.....	5,000 00	5,000 00
Survey of the Harbor of Baltimore city.....	" 195 of 1876.....	5,000 00	5,000 00
United States—Commissions paid on Collection of War Claim.....	" 263 of 1872.....	10,272 51	10,272 51
Total.....	.....	.....	\$2,112,646 89
And there remained in the Treasury, September 30th, 1877.....	.....	.....	\$397,981 13

Table No. 19, gives the Several Appropriations in detail with the Acts authorizing payments.

This balance subject to draft in first ten days of October, for Judiciary, Civil Officers, Interest on Public Debt, Schools, Pensions and Miscellaneous Appropriations to the amount of \$333,998 39.

STATEMENT C.

Probable Receipts during the Fiscal Year ending September 30th, 1878.

FROM WHAT SOURCE.	Amount.
Agricultural College—Interest on Investments.....	\$ 6,900 00
From Bank Stocks—for Dividends.....	3,700 00
“ Baltimore and Ohio Rail Road Company—Interest on Preferred Stock.....	58,116 94
“ Balto. and Fredericktown Turnpike Co.—for Dividends.....	500 00
“ Bohemia Bridge Company.....	3,000 00
“ Chesapeake and Delaware Canal Company—for Dividends...	3,000 00
“ Columbia and Port Deposit Rail Road Company—Interest....	6,300 00
“ Excess of Fees of Office.....	19,000 00
“ Fines and Forfeitures.....	10,000 00
“ Grain Weighing.....	6,000 00
“ Interest on Personal Accounts.....	18,000 00
“ Land Office.....	1,700 00
“ Licenses—From Clerks of Courts.....	400,000 00
“ “ “ Auctioneers.....	7,000 00
“ “ “ Foreign Insurance Companies.....	70,000 00
“ “ “ To Dredge for Oysters.....	50,000 00
“ Miscellaneous Sources.....	500 00
“ Northern Central Railway Company—for Annuity.....	90,000 00
“ Oyster Fines.....	2,000 00
“ State Hay Scales—net proceeds.....	1,800 00
“ State Tobacco Inspections.....	16,000 00
“ State Live Stock Scales, Balto.....	15,000 00
“ State Wharves—net proceeds.....	6,000 00
“ Taxes—Direct, from all Sources.....	1,000 00
“ “ Bounty.....	300,000 00
“ “ Public School.....	550,000 00
“ “ Southern Relief.....	2,000 00
“ “ Deaf and Dumb.....	40,000 00
“ “ Maryland Hospital.....	55,000 00
“ “ House of Correction.....	4,000 00
“ “ State Normal School.....	1,000 00
“ “ On Civil Commissions.....	2,500 00
“ “ “ Commissions of Executors and Administrators...	60,000 00
“ “ “ Collateral Inheritances.....	45,000 00
“ “ “ Protests.....	8,000 00
“ “ “ Gross Receipts of Railroad Companies.....	30,000 00
TOTAL.....	\$1,893,016 94

STATEMENT D.

*Probable Disbursements during the Fiscal Year ending
September 30th, 1878.*

CHARACTER OF DISBURSEMENTS.	Amounts.
Agricultural College.....	\$12,900 00
Augmentation State Library.....	2,500 00
Agricultural Societies.....	7,000 00
Annapolis Water Company.....	600 00
Bounty to Volunteers.....	7,000 00
Boundary line between Maryland and Virginia.....	6,000 00
Blind Asylum.....	15,000 00
Civil Officers.....	26,000 00
Colleges, Academies and Schools.....	37,500 00
Contingent Fund of the Executive.....	7,500 00
" " " Treasury Department.....	1,500 00
" " " Comptroller.....	2,500 00
" " " Library.....	500 00
" " " Land Office.....	400 00
" " " State Board of Education.....	1,000 00
Commissions to Attornies.....	5,000 00
Commission of Fisheries.....	13,000 00
Charitable Institutions.....	40,000 00
Deaf and Dumb.....	30,000 00
Deaf, Dumb and Blind—Colored Children.....	10,000 00
Excess of Fees of office to be paid Clerk of Baltimore City Court..	2,500 00
Fuel and Lights.....	5,000 00
Grain Weighing.....	6,000 00
House of Correction.....	25,000 00
House of Refuge.....	15,000 00
House of Reformation and Instruction for Colored Children.....	10,000 00
Interest on the Public Debt.....	650,000 00
Inspection of Mines.....	2,000 00
Judiciary.....	90,000 00
Land Office—Indexing Land Records and Extracts of Deeds.....	3,500 00
Legislature.....	160,000 00
Maryland Reports.....	4,000 00
Maryland Hospital.....	25,000 00
Militia—Ordinary and Extraordinary expenses of.....	95,000 00
Miscellaneous Appropriations.....	5,500 00
Maryland Penitentiary.....	10,000 00
Normal School.....	13,500 00
Oyster Fund.....	48,000 00
Pensions.....	35,000 00
Printing Comptroller's Report.....	1,000 00
Printing Public General Laws in Newspapers.....	13,000 00
Postage for Departments.....	1,500 00
Repairs on State House.....	20,000 00
Schools.....	630,000 00
State Tobacco Inspections.....	15,000 00
Special Appropriations.....	25,000 00
Steam Boiler Inspections.....	2,500 00
TOTAL.....	\$2138,900 00

STATEMENT E.

Receipts and Disbursements of the Free School Fund and Sinking Fund, and balance to the credit of each Fund, September 30th, 1877

RECEIPTS AND DISBURSEMENTS.	Amounts.	Aggregates.
On the 30th September, 1876, there remained in the Treasury, to the credit of the "Free School Fund," the sum of \$23 995.47.....		\$23,995 47
And there was received, during the Fiscal Year ended September 30th, 1877, on account of said Fund the sum of \$86 770.87 from the following sources, viz:		
From 20 cents Tax on each \$100 of the notes in actual circulation of the bank of Commerce, Baltimore.....	\$ 23 20	23 20
From Dividends on Stocks standing to the credit of the Treasurer of Maryland, in the following Banks, viz:		
Farmers National Bank of Annapolis.....	558 00	
National Bank of Baltimore.....	972 00	
Central National Bank of Frederick.....	2,736 00	
National Union Bank of Maryland.....	195 75	
National Mechanics Bank of Baltimore.....	182 70	
Commercial and Farmers National Bank of Baltimore...	2,388 50	
Farmers and Merchants National Bank of Baltimore....	438 40	
Easton National Bank of Easton.....	2,832 62	
		10,303 97
And from—		
State 6 per cent. stock.....	530 16	
Baltimore City 6 per cent. stock.....	6,783 54	
York and Cumberland Rail Road Bonds—Interest on...	1,815 00	
York and Cumberland Rail Road Bonds—Redeemed....	60,500 00	
Indigent Blind—transferred as per Chapter 301 of 1874...	5,000 00	
Preferred Stock of the Baltimore and Ohio Railroad		
Interest on.....	1,815 00	76,443 70
Making an aggregate of.....		\$110,766 34
Of this amount there was disbursed, during the Fiscal Year ended September 30th, 1877, the sum of \$59,320.87 on the following accounts, viz:		
Allegany County.....	474 30	
Anne Arundel County.....	838 25	
Baltimore City.....	1,988 99	
Baltimore County.....	922 84	
Calvert County.....	284 97	
Caroline County.....	661 23	
Carroll County.....	1,332 30	
Cecil County.....	752 44	
Charles County.....	234 98	
Dorchester County.....	904 11	
Frederick County.....	2,390 58	
Garrett County.....	284 98	
Harford County.....	808 44	
Howard County.....	592 07	
Kent County.....	746 08	
Montgomery County.....	1,819 16	
Prince George County.....	787 92	
Queen Anne's County.....	810 43	
Carried forward.....	\$16,684 07	\$110,766 34

STATEMENT E—Continued.

RECEIPTS AND DISBURSEMENTS.	Amounts.	Aggregates.
Brought Forward.....	\$16,684 07	\$110,766 34
Saint Mary's County.....	446 43	
Somerset County.....	637 91	
Talbot County.....	1,005 59	
Washington County.....	1,200 32	
Wicomico County.....	671 56	
Worcester County.....	624 99	
The Indigent Blind.....	17,550 00	
Proceeds of York and Cumberland Railroad Bonds re- invested in sterling bonds of the State and afterwards exchanged for Preferred 6 per cent. Stock of the Baltimore and Ohio Railroad Company.....	60,500 00	
		99,320 87
Balance to credit of the "Free School Fund," as of 30th September 1877.....		\$11,445 47
"SINKING FUND."		
By Balance to the credit of Sinking Fund, as per Re- port, September 30th, 1876.....	\$28,408 87	
There was received during the Fiscal Year 1877, to the credit of "Sinking Fund," the sum of \$5,733 69 from the following sources, viz :		
Deaf and Dumb Asylum Loan—for interest accrued...	1,167 22	
Maryland Defence Loan " " "	2,415 00	
Maryland Hospital State Loan " " "	603 00	
Maryland State Loan " " "	31 80	
State 6 per cent. Stock, (old Stock,) " "	1,516 67	
		\$34,142 56
During the Fiscal Year 1877, the interest accrued to the Sinking Fund, has been invested in Stock of the Maryland State Loan, purchased for the said Fund amounting with premium and interest accrued thereon to the sum of.....		33,396 00
Balance of Cash standing to the credit of said Fund, September 30th, 1877.....		\$746 56

STATEMENT F.

Exhibit of the Items, and the Several Aggregate Amounts, Constituting the Several Funds therein Mentioned, as of September 30th, 1877.

FUNDS.	SINKING FUND STOCKS.					STOCK HELD FOR USE OF THE SCHOOL FUND.											CASH.	AGGREGATE.
	State 6 cent Stock.	Maryland Hospital Loan.	Deaf and Dumb Loan.	Maryland State Loan.	Maryland Defence Loan.	Baltimore City 6 per ct. Stock	Pref'd 6 per ct. Stock of B. & O. R. R. Co.	Central Bank of Frederick.	Easton Bank of Easton.	Farmers' & Merchants' Bk., Balto.	Union Bk. of Maryland.	Mechanics' Bank of Baltimore.	Bank of Baltimore.	Commercial & Farmers' Bank.	Farmers' Bank of Maryland.	State 6 per ct. Stock.		
Sinking Fund.....	\$26,025 84	\$10,050 00	\$20,000 00	\$29,570 00	\$40,250 00												\$746 56	\$126,642 40
The Free School Fund, viz:																		
To the credit of Allegany county.....																		
Anne Arundel County.....												350 00		2,133 34	3,420 00	2,166 27		8,069 61
Baltimore County.....											4,350 00				1,650 00	1,045 13		7,045 13
Caroline County.....									3,500 00									3,500 00
Carroll County.....								7,150 00										7,150 00
Cecil County.....									1,000 00	2,360 00				900 00				4,260 00
Dorchester County.....									3,850 00				570 00	1,100 00				5,520 00
Frederick County.....								9,600 00				1,870 00	1,500 00	5,100 00				18,070 00
Garrett County.....																		
Harford County.....										3,120 00		500 00		1,900 00				2,490 00
Howard County.....												230 00		1,466 66	2,250 00	1,425 18		8,491 84
Kent County.....									3,000 00			370 00		1,500 00				4,870 00
Montgomery County.....												920 70	6,000 00	5,800 00	2,550 00	1,615 20		16,885 20
Prince George's County.....												600 00	600 00	1,900 00	2,610 00	1,273 16		9,383 16
Queen Anne's County.....									3,300 00			500 00		1,800 00				5,600 00
St. Mary's County.....															2,070 00	1,311 16		3,381 16
Somerset County.....									2,402 55									2,402 55
Talbot County.....									3,250 00		2,175 00			3,600 00				9,025 00
Washington County.....								6,050 00										6,050 00
Wicomico County.....									3,352 30					308 39				3,660 69
Worcester County.....									2,693 15					591 61				3,286 76
Fund for the Indigent Blind, Invested for Common School Fund, as per ch. 295 of 1858.						113,058 98	60,500 00										11,445 47	173,558 98
TOTALS.....	\$26,025 84	\$10,050 00	\$20,000 00	\$29,570 00	\$40,250 00	\$113,058 98	\$60,500 00	\$22,800 00	\$26,350 00	\$5,480 00	\$6,525 00	\$6,000 00	\$8,100 00	\$28,100 00	\$13,950 00	\$8,836 16	\$12,192 03	\$437,877 95

STATEMENT G.

Dividends and Interest Received on Bank, Railroad and Canal Stocks, during the Fiscal Year ended September 30th, 1877.

FROM WHAT SOURCE.	Interest.	Bank Stock.	Canal Stock.	Rail Road Stock.	Aggregate.
Farmers National Bank of Annapolis.....	.....	\$1,858 80	.....	.....	\$ 1,858 80
Baltimore and Ohio Rail Road Company, Dividend on Preferred Stock.....	.....	.....	.....	\$60,918 74	60,918 74
Chesapeake and Delaware Canal, Dividends on Stock.....	.....	.....	\$1,625 00	.....	1,625 00
Columbia and Port Deposit Rail Road Company, Interest on Bonds.....	\$ 6,300 00	.....	.....	.....	6,300 00
Susquehanna and Tide Water Canal Companies, Interest on Mortgage.....	30,000 00	.....	.....	.....	30,000 00
Northern Central Railway Company.....	90,054 16	.....	.....	.....	90,054 16
TOTALS.....	\$126,354 16	\$1,858 80	\$1,625 00	\$60,918 74	\$190,756 70

STATEMENT H.

Receipts and Disbursements on account of the "Oyster Fund," during the Fiscal Year ended September 30th, 1877.

SOURCES.	Amounts.	Aggregates.
Balance to the credit of the Oyster Fund September 30th, 1876.....		\$249,882 26
Receipts during Fiscal Year 1877, viz :		
From Dredging Licenses.....	\$49,837 46	
" Oyster Measurers' Licenses.....	366 30	
" Oyster Fines.....	875 00	51,078 76
Total receipts and credits.....		\$300,961 02
Disbursements during the Fiscal Year 1877, viz:		
For Ammunition.....	\$ 60 00	
" Salaries, &c., State Fishery Force.....	40,053 30	
" Supplies and Provisions.....	9,219 25	
" Costs of suits.....	756 10	
" Printing and Advertising	48 11	50,136 76
Balance to the credit of the Oyster Fund, September 30th, 1877.....		\$250,824 26

STATEMENT I.

The State's Capital and Credits, as of September 30th, 1877.

PRODUCTIVE.	Amount	Aggregate.
Stock in the Farmers' National Bank of Annapolis	\$ 46,470 00	\$ 46,470 00
“ “ Wash'n Branch of Balto. O. R. R. Co.	550,000 00	550,000 00
“ “ Bohemia Bridge Company.....	15,876 99	15,876 99
“ “ Chesapeake & Delaware Canal Co....	81,250 00	81,250 00
“ “ Balto. & Fredericktown Turnpike Co	11,000 00	11,000 00
“ “ Balto. & Yorktown “ “	2,500 00	2,500 00
“ of the Balto. & Ohio R. R. Co., yielding six per cent. dividend.....	968,615 70	968,615 70
Bonds of the Columbia and Port Deposit R. R. Co.	60,000 00	60 000 00
Bonds of the Susquehanna and Tide Water Canal Companies.....	1,000,000 00	1,000,000 00
Mortgage of the Northern Central Railway Co...	1,500,000 00	1,500,000 00
Due from the Balt. & Ohio R. R. Co. for one fifth Receipts from Passengers over the Washing- ton Branch, Incorporated Institutions, Collec- tors of State Taxes, Sheriffs, Inspectors, Regis- ters of Wills, Clerks of Courts, &c.—estimated at	2,255,562 67	2,255,562 67
Total.....		\$6,491,275 36
UNPRODUCTIVE.		
Stock of the Annapolis Water Company.....	\$30,000 00	
Due from the Chesapeake and Ohio Canal Com- pany—Interest.....	14,747,242 45	
Bonds of the Chesapeake & Ohio Canal Co.....	2,000,000 00	
Stock of the Chesapeake & Ohio Canal Co.....	5,000,000 00	
“ “ Annapolis & Elk Ridge R. R. Co....	299,378 41	
“ “ Balto. & Potomac R. R. Co., chap. 454 of 1868.....	175,000 00	
“ “ Balto. & Drum Point R. R. Co., chap. 454 of 1868.....	14,520 00	
“ “ Dorchester & Del. R. R. Co., chap. 303 of 1860.....	101,175 00	
“ “ Eastern Shore Rail Road Company, chap. 303 of 1860.....	112,700 00	
“ “ Kent and Queen Anne's Rail Road Company, chap. 303 of 1860	110,450 00	
“ “ Kent County R. R. Co., ch. 303 of '60	101,531 00	
“ “ Maryland and Delaware Rail Road Company, per chap. 303 of 1860..	153,350 00	
“ “ Philadelphia and Baltimore Central R. R. Co., per chap. 303 of 1860..	35,000 00	
“ “ Southern Maryland R. R. Co.....	163,000 00	
“ “ Worcester and Somerset Rail Road Company, chap. 303 of 1860.....	10,000 00	
“ “ Worcester R. R. Co., ch. 303 of '60..	25,000 00	
“ “ Wicomico and Pocomoke Rail Road Co., per chap 303 of 1860.....	64,101 00	
“ “ Potomac Company.....	120,444 44	
Loan to the President and Directors of the Poto- mac Co.....	30,000 00	
Interest thereon to May 16th, 1825.....	13,280 00	
Nanticoke Bridge Company.....	4,333 33	
Chesapeake Steam Towing Company.....	25,000 00	
Bonds installed and not installed, exclusive of int.	10,000 00	
Due from the Penitentiary, for premium and int.	5,097 36	
Stock of the Elkton Bank.....	10,000 00	
Dividend Bond No. 58, of B. & O. R. R. Co.....	80 00	\$23,360,682 99
Totals.....		\$29,851,958 35

STATEMENT J.
Funded Debts, contracted and due by the State, as of 30th September, 1877.

DEBTS.			Amount of Loans.	Aggregate of Loans.	When Loans are Due.	FOR WHAT ACCOUNT.
5	per cent sterling debt, per ch. 386 of 1838		\$2,010,000 00		1889	Baltimore and Ohio R. R. Co.
5	“ “ “ “ 386 of 1838.....		2,502,555 58		1889	Chesapeake & Ohio Canal Co.
5	“ “ “ “ 416 of 1838.....		193,000 00	\$4,705,555 58	1865	Susq. Canal Compan).
5	“ “ “ “ 104 of 1827.....		24,000 00		1880	{ Balto. & Ohio Rail Road Co.
5	“ “ “ “ 41 of 1847.....		105,005 76		1890	{ Ches. & Ohio Canal Co.
5	“ “ “ “ 395 of 1838.....		26,609 74		1890	{ Susq. Canal Company.
5	“ “ “ “ 323 of 1839.....		31,069 38	155,615 50	1890	{ Balto. & Susq. Rail Road Co.
3	“ “ “ “ 302 of 1837.....		269,000 00	31,069 38	1890	Eastern Shore Railroads.
6	“ “ “ “ 275 of 1870.....		528,355 00	269,000 00	1890	Balto. & Susq. Rail Road Co.
6	“ “ “ “ 20 of 1839.....		298,435 42	528,355 00	1885	Ches. & Ohio Canal Co.
6	“ “ “ “ 12 of 1839.....		62,605 05	298,435 42	1890	Balto. & Susq. Rail Road.
6	“ “ “ “ Maryland Defence Loan, per chap. 235 of 1868....		3,326,750 66	62,605 05	1890	Annapolis & Elkridge R. R. Co.
6	“ “ “ “ Deaf and Dumb Asylum Loan per ch. 422 of 1870.		100,000 00	3,326,750 66	1883	Bounty to Volunteers.
6	“ “ “ “ “ “ “ “ 42 of 1874.		125,000 00		1885 } 1889 }	Deaf and Dumb Asylum.
6	“ “ “ “ Maryland Hospital Loan,		330,000 00	225,000 00	1887 }	Maryland Hospital.
6	“ “ “ “ “ “ “ “ 263 of 1876.....		135,000 00	465,000 00	1891 }	
6	“ “ “ “ Maryland State Loan,		691,291 40	691,291 10	1887	
*Making an aggregate for which interest has to be provided of.				\$10,758,677 69		

As an off-set to this debt, the State holds the following Bonds and Stocks, on which interest or dividends are payable, to wit:

Stock of the Baltimore and Ohio R. R. Co.....	\$ 968,615 70
Stock in Washington Branch B. & O. R. R. Co.....	550,000 00
" " Bohemia Bridge Company.....	15,876 99
" " Baltimore and Fredericktown Turnpike Co.....	11,000 00
" " Baltimore and Yorktown Turnpike Co.....	2,500 00
" " Farmers' National Bank of Annapolis.....	46,470 00
" " Chesapeake and Delaware Canal Co.....	81,250 00
Bonds of Columbia and Port Deposit R. R. Co.....	60,000 00
" " Northern Central Railway—Mortgage.....	1,500,000 00
" " Susquehanna & Tide Water Canal Co's.—Mortgage.	1,000,000 00
" " to Credit of the Sinking Fund.....	125,895 84
Cash to credit of Sinking Fund for reduction of Public Debt.	746 56
	<u>\$4,362,355 09</u>

\$6,396,322 60

Balance, after productive Stocks held by the State and the Sinking Fund are deducted.....

The debt was reduced during the Fiscal Year ended September 30th, 1877, by redemption and Exchange as follows:
 5 per cent. Sterling, chap. 416 of 1838.....
 5 " " " 386 of 1838.....

\$241,000 00
67,777 77

Total reduction.....

\$308,777 77

* Of this sum, \$4,705,555.58 is Sterling Debt, on which the interest is payable in London in gold or its equivalent.

For this balance of \$6,396,322.60, the State has as an off-set her unproductive stocks, amounting to \$29,851,958.35 and \$2,255,562.67 due by the Baltimore and Ohio Railroad Company, Accounting Officers and Incorporated Institutions.

STATEMENT K.

Showing the Levy of Bounty, Public School, Hospital Loan, and Deaf and Dumb Taxes in each County and Baltimore City, for the year 1877, based upon the Assessment of 1876, and a comparison of Assessed Value of Property of 1877 with that of 1867.

COUNTIES AND BALT. CITY.	Asses'd Value of Property for State levy in 1867.	Asses'd Value of Property for State levy in 1876.	Asses'd Value of Property for State levy in 1877.	Amount of Levy for 1877 at 17½ cents.
* Allegany County.....	\$ 16,754,976	\$ 8,493,114	\$ 10,809,342	\$ 18,646 10
Anne Arundel County.....	10,954,238	9,706,600	9,870,117	17,025 95
Baltimore City.....	249,142,869	203,148,761	243,132,007	419,402 71
Baltimore County.....	43,604,134	41,571,777	50,501,160	87,114 50
Calvert County.....	2,259,454	2,131,188	2,113,559	3,645 88
Caroline County.....	4,073,852	4,147,638	3,757,157	6,481 09
Carroll County.....	17,175,967	16,416,331	16,167,511	27,888 95
Cecil County.....	14,564,358	13,149,691	13,198,535	22,767 47
Charles County.....	3,373,219	3,135,062	3,452,501	5,955 56
Dorchester County.....	6,171,275	5,927,168	6,029,790	10,401 39
Frederick County.....	27,869,046	24,607,105	25,462,716	43,923 18
Garrett County.....	.....	3,183,929	3,336,359	5,755 22
Harford County.....	12,912,258	11,788,331	11,506,902	19,849 41
Howard County.....	7,466,666	6,550,782	7,526,408	12,983 05
Kent County.....	7,937,737	7,774,999	7,448,301	12,848 32
Montgomery County.....	7,640,977	7,688,424	8,272,571	14,270 18
Prince George's County..	8,900,753	8,265,983	9,073,363	15,651 55
Queen Anne's County....	8,475,117	8,312,806	6,585,382	11,359 78
St. Mary's County.....	3,165,975	2,794,663	2,918,698	5,034 75
Somerset County.....	3,594,084	3,620,245	3,939,349	6,795 37
Talbot County.....	7,955,396	7,601,924	8,107,149	13,984 83
Washington County.....	19,769,330	19,996,187	16,599,731	28,634 53
Wicomico County.....	4,391,932	4,434,722	4,479,301	7,726 79
Worcester County.....	4,999,859	4,664,988	4,180,118	7,210 70
Totals.....	\$492,653,472	\$429,112,418	\$478,468,028	\$825,357 26

RECAPITULATION.

	Amounts.
Amount of Levy for Public School Tax at 10cts. on each \$100.....	\$478,468 02
Amount of Levy for Bounty Tax at 5½ cts. on each \$100.	263,157 39
Amount of Levy for Hospital Loan Tax at 1 ct. on each \$100.....	47,846 78
Amount of Levy for Deaf and Dumb Tax at ¾ ct. on each \$100.....	35,885 07
Total.....	\$825,357 26

*Incorporated institutions are included in this assessment of 1867.

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STATEMENT I.

Showing the *Levy, Receipts and Disbursements on Account of Public School Taxes, as Authorized by Chapters 160 of 1865, 407 of 1868, 311 of 1870, 252, 253 and 37 of 1872, 332 and 511 of 1874, and 189 of 1876, for the years 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, 1875, 1876 and 1877, and the balance to the credit of said account, at the close of the "Fiscal Year," September 30th, 1877.*

COUNTIES AND BALTIMORE CITY.	Receipts dur- ing Fis. Year '65.	Disbursements commencing Oct. 1, 1865.	Receipts dur- ing Fis. Year '66.	Disbursements commencing Oct. 1, 1866.	Receipts dur- ing Fis. Year '67.	Disbursements commencing Oct. 1, 1867.	Receipts dur- ing Fis. Year '68.	Disbursements commencing Oct. 1, 1868.	Receipts dur- ing Fis. Year '69.	Disbursements commencing Oct. 1, 1869.	Receipts dur- ing Fis. Year '70.	Disbursements commencing Oct. 1, 1870.	Receipts dur- ing Fis. Year '71.	Disbursements commencing Oct. 1, 1871.	Receipts dur- ing Fis. Year '72.	Disbursements commencing Oct. 1, 1872.	Receipts dur- ing Fis. Year '73.	Disbursements commencing Oct. 1, 1873.	Receipts dur- ing Fis. Year '74.	Disbursements commencing Oct. 1, 1874.	Receipts dur- ing Fis. Year '75.	Disbursements commencing Oct. 1, 1875.	Receipts dur- ing Fis. Year '76.	Disbursements commencing Oct. 1, 1876.	Receipts dur- ing Fis. Year '77.	Disbursements commencing Oct. 1, 1877.
Allegany County.....	\$6,750.68	\$10,618.68	\$7,125.00	\$17,671.18	\$19,017.44	\$15,144.50	\$17,737.58	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	\$18,937.70	
Anne Arundel County.....	7,125.00	11,652.71	8,102.50	15,207.54	17,802.62	15,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	17,802.62	
Baltimore City.....	104,881.53	106,418.82	135,007.12	113,261.16	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	112,576.92	
Calvert County.....	11,524.95	29,509.26	28,026.06	31,339.87	37,255.68	31,918.56	27,475.39	31,451.23	33,884.32	20,839.87	32,175.29	36,561.31	35,121.91	35,984.21	32,232.98	37,121.46	36,089.89	35,647.33	39,068.47	40,299.23	39,335.13	44,969.67	45,174.26	42,536.78	49,231.65	
Carroll County.....	1,250.60	6,621.20	2,278.00	3,107.36	3,317.06	6,817.76	3,115.61	6,722.27	1,196.28	6,368.33	1,428.30	5,899.25	2,501.51	4,400.40	3,385.71	6,891.11	1,600.37	6,327.15	6,818.96	3,203.13	5,986.09	1,792.22	9,181.03	3,018.85	4,459.19	
Cecil County.....	1,167.00	12,300.00	14,212.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	14,432.60	
Charles County.....	400.00	10,931.25	7,775.80	10,501.88	5,719.88	16,736.41	3,148.56	10,569.09	2,626.51	10,028.68	3,205.36	9,860.70	3,109.24	9,668.42	3,112.65	11,387.59	2,428.82	10,738.68	3,202.81	14,983.48	1,805.82	16,170.22	3,735.08	15,470.73	1,908.37	
Frederick County.....	1,365.75	12,116.83	6,071.50	12,728.97	11,511.56	12,968.03	12,768.08	11,253.66	11,113.18	6,292.95	12,419.13	7,036.11	11,682.62	7,875.21	13,534.58	2,688.82	12,688.62	6,258.47	16,188.69	8,152.12	17,710.29	5,349.46	16,866.13	1,675.38	2,949.14	
Garrett County.....	21,609.00	27,114.00	25,000.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	28,450.00	
Hancock County.....	4,296.93	11,148.14	9,416.10	18,735.74	9,889.78	11,663.46	6,830.51	13,784.06	15,301.17	13,075.47	11,254.76	11,037.21	13,093.70	11,337.55	13,093.70	11,337.55	13,093.70	11,337.55	13,093.70	11,337.55	13,093.70	11,337.55	13,093.70	11,337.55	13,093.70	
Harford County.....	2,150.00	8,816.68	4,125.00	8,406.27	5,380.59	7,494.09	8,032.34	2,986.10	8,091.61	6,001.43	8,109.99	8,111.19	7,712.61	8,207.80	8,382.40	6,269.31	7,902.60	6,511.75	9,587.71	7,610.82	10,502.41	6,112.28	10,055.76	8,011.43		
Kent County.....	775.00	7,680.28	7,185.00	8,923.49	5,561.76	9,179.33	8,805.25	8,456.14	8,478.86	7,659.87	9,067.84	9,024.37	8,673.83	11,459.50	12,001.65	6,247.69	13,018.53	7,925.53	10,731.80	9,668.96	13,018.53	9,154.46	14,233.28	8,214.35		
Prince George's County.....	4,135.21	2,468.59	3,216.12	9,891.76	5,532.22	10,083.85	9,215.87	9,927.21	11,052.47	9,419.13	9,564.66	11,306.14	9,564.66	11,306.14	9,564.66	11,306.14	9,564.66	11,306.14	9,564.66	11,306.14	9,564.66	11,306.14	9,564.66	11,306.14	9,564.66	
Saint Mary's County.....	1,812.14	8,883.46	2,918.25	8,280.93	4,647.92	9,461.19	3,167.92	5,814.22	2,227.38	8,837.51	5,636.96	8,926.09	5,552.61	8,175.00	2,092.14	13,336.41	2,276.98	15,669.83	3,161.75	13,989.12	2,928.35	13,989.12	2,928.35	13,989.12	2,928.35	
Somerset County.....	2,150.00	15,120.80	8,671.99	15,905.96	7,162.96	12,815.23	9,220.71	8,670.60	4,127.96	12,815.23	9,220.71	8,670.60	4,127.96	12,815.23	9,220.71	8,670.60	4,127.96	12,815.23	9,220.71	8,670.60	4,127.96	12,815.23	9,220.71	8,670.60	4,127.96	
Talbot County.....	5,293.50	8,567.41	8,050.39	8,525.97	9,124.13	6,071.12	9,823.84	4,891.61	9,823.84	4,891.61	9,823.84	4,891.61	9,823.84	4,891.61	9,823.84	4,891.61	9,823.84	4,891.61	9,823.84	4,891.61	9,823.84	4,891.61	9,823.84	4,891.61	9,823.84	
Washington County.....	16,447.26	18,440.00	20,160.50	19,270.45	21,750.00	19,644.00	15,789.48	19,339.57	9,475.65	18,259.70	14,733.27	19,445.74	17,869.94	18,236.89	27,652.09	18,301.40	16,852.53	17,864.66	14,452.50	19,167.67	25,368.55	22,175.12	25,992.94	20,919.18	24,403.27	
Wicomico County.....	1,559.10	12,677.31	3,508.00	15,243.84	7,500.00	12,839.25	5,808.04	9,940.87	4,981.37	5,114.61	6,537.20	9,738.67	4,671.25	9,079.50	4,861.17	11,207.73	1,705.52	12,620.83	2,925.42	12,795.07	5,571.94	13,650.29	5,464.62	12,974.94	5,281.28	
Worcester County.....	3,775.00	12,677.31	3,508.00	15,243.84	7,500.00	12,839.25	5,808.04	9,940.87	4,981.37	5,114.61	6,537.20	9,738.67	4,671.25	9,079.50	4,861.17	11,207.73	1,705.52	12,620.83	2,925.42	12,795.07	5,571.94	13,650.29	5,464.62	12,974.94	5,281.28	
Unincorporated Institutions.....	16,487.38	28,338.00	18,167.10	25,669.62	22,692.72	12,727.50	12,814.87	26,805.00	1,131.00	375.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
Tax on State and other Schools.....	18,050.87	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	18,167.10	
Non-Resident Teachers' Fees.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
State Normal School—Colored.....	.....	8,308.27	.....	17,519.54	.....	11,217.96	.....	8,000.00	.....	375.00	.....	5,000.00	.....	5,000.00	.....	5,000.00	.....	5,000.00	.....	5,000.00	.....	5,000.00	.....	5,000.00	.....
State Normal School—Colored.....	.....	.....	.....	236.79	.....	632.00	.....	360.00	.....	230.00	.....	632.00	.....	632.00	.....	632.00	.....	632.00	.....	632.00	.....	632.00	.....	632.00	.....
Expenses of State Board of Education.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$218,742.26	\$181,313.00	\$200,901.96	\$242,648.79	\$284,218.56	\$223,539.16	\$172,011.44	\$144,111.51	\$383,056.74	\$193,007.65	\$421,161.61	\$339,375.05	\$419,605.49	\$417,610.77	\$400,000.00	\$452,929.66	\$421,832.41	\$511,180.76	\$417,610.77	\$511,180.76	\$417,610.77	\$511,180.76	\$417,610.77	\$511,180.76	\$417,610.77	

Receipts during the Fiscal Year	1865	1866	1867	1868	1869	1870	1871	1872	1873	1874	1875	1876	1877	Total
COUNTIES AND BALTIMORE CITY.														
	\$248,742.20	\$290,901.12	\$304,218.44	\$312,018.54	\$320,901.12	\$328,742.20	\$336,583.36	\$344,424.52	\$352,265.68	\$360,106.84	\$367,947.99	\$375,789.15	\$383,630.31	\$3,813,013.09
Allegany County.....				\$7,418.12	\$8,812.65	\$9,492.46	\$9,914.00	\$9,825.16	\$9,521.88	\$10,041.29	\$10,715.72	\$7,558.56	\$9,730.66	\$10,129.60
Anne Arundel County.....				9,585.15	9,842.60	9,686.48	9,573.75	9,664.91	9,664.91	9,664.91	9,664.91	9,664.91	9,664.91	9,664.91
Baltimore City.....				194,047.74	205,368.22	196,055.85	227,569.15	197,027.85	197,851.08	192,742.02	194,507.55	199,418.13	242,388.47	2,053,148.76
Baltimore County.....				31,058.21	31,866.76	31,108.71	30,744.25	30,125.19	30,568.41	30,125.19	30,568.41	30,125.19	30,568.41	59,051.16
Calvert County.....				3,880.24	2,968.31	1,364.02	2,190.00	2,109.50	2,051.06	2,051.06	2,051.06	2,051.06	2,051.06	2,131.18
Caroline County.....				3,172.89	3,117.02	3,238.88	4,147.75	4,169.66	4,169.66	4,169.66	4,169.66	4,169.66	4,169.66	3,153.50
Carroll County.....				15,381.11	16,096.70	16,231.31	16,818.17	16,993.51	17,089.16	16,749.40	16,429.93	16,403.27	19,815.29	16,167.51
Cecil County.....				11,646.97	12,522.63	12,737.98	14,252.52	14,078.66	13,281.11	13,235.27	12,918.49	15,815.83	15,721.93	13,149.69
Charles County.....				4,812.88	4,997.04	4,707.45	5,112.37	3,166.88	3,062.74	3,054.47	3,043.82	3,067.78	3,132.15	3,453.56
Dorchester County.....				11,616.16	11,616.16	11,616.16	11,616.16	11,616.16	11,616.16	11,616.16	11,616.16	11,616.16	11,616.16	6,029.79
Frederick County.....				31,979.29	32,087.48	32,463.39	26,295.62	26,636.06	26,435.68	26,232.98	24,529.68	24,666.01	23,322.01	245,462.73
Garrett County.....														
Harford County.....				16,290.24	16,430.92	16,566.11	12,613.57	12,769.35	12,711.77	13,308.56	12,329.55	12,034.60	14,393.76	11,586.90
Hennepin County.....				42,953.27	42,953.27	42,953.27	42,953.27	42,953.27	42,953.27	42,953.27	42,953.27	42,953.27	42,953.27	7,326.41
Kent County.....				8,986.26	8,105.10	8,986.26	8,111.23	8,056.49	8,056.49	8,056.49	8,056.49	8,056.49	8,056.49	8,056.49
Montgomery County.....				7,458.09	7,458.09	7,458.09	7,458.09	7,458.09	7,458.09	7,458.09	7,458.09	7,458.09	7,458.09	8,372.57
Prince George's County.....				No Levy.	11,618.06	11,618.06	11,618.06	11,618.06	11,618.06	11,618.06	11,618.06	11,618.06	11,618.06	9,073.36
Queen Anne's County.....				8,217.55	8,217.55	8,217.55	8,217.55	8,217.55	8,217.55	8,217.55	8,217.55	8,217.55	8,217.55	8,217.55
Saint Mary's County.....				3,903.22	3,926.97	4,731.40	3,197.33	3,094.31	2,936.83	2,962.34	2,874.37	4,418.87	3,362.86	2,918.10
Somerset County.....				8,679.91	7,737.16	7,760.74	3,197.33	3,669.16	3,669.16	3,669.16	3,669.16	3,669.16	3,669.16	3,293.33
Talbot County.....				7,448.90	7,755.03	7,812.63	7,711.38	7,631.35	7,645.95	7,745.06	7,424.38	7,476.32	9,145.03	8,107.15
Washington County.....				21,544.44	21,544.44	21,544.44	21,544.44	21,544.44	21,544.44	21,544.44	21,544.44	21,544.44	21,544.44	21,544.44
Wicomico County.....							4,391.92	4,439.46	4,429.29	4,229.27	4,300.82	4,266.36	5,297.56	4,434.73
Worcester County.....				6,711.06	7,217.58	6,371.80	4,586.61	4,521.66	4,426.85	4,449.05	4,465.81	4,527.78	5,540.16	4,664.99
Total.....	\$107,441.02	\$133,740.22	\$143,501.22	\$163,616.76	\$176,439.74	\$182,921.07	\$191,716.21	\$199,942.39	\$208,654.56	\$217,366.73	\$226,078.90	\$234,791.07	\$243,503.24	\$2,478,458.02
*Balance.....	\$106,950.01													

[The March distribution to Garrett county, amounting to \$1,368.54, was withheld by the Comptroller on account of the schools in that county not being kept open "seven and a-half months of the year," as required by Section 6 of chapter 13, of the Act of 1872, Chapter 317.

S U M M A R Y.

Total receipts of School taxes from 1865 to September 30, 1876..... \$3,157,014.37

Amount of receipts from Oct. 1, 1876, to June 15, 1877..... 231,176.35

Total receipts from 1865 to June 15, 1877..... \$3,388,190.71

Total disbursements from Oct. 1, 1865, to June 15, 1877..... 3,301,619.11

Excess of disbursements over receipts to June 15, 1877..... \$ 86,571.60

Total receipts from June 15, to September 30, 1877..... \$309,619.07

Deduct amount overpaid Schools to June 15, 1877..... 2,769.40

Balance applicable to School year commencing Oct. 1, 1877..... \$306,849.67

STATEMENT M.

Showing the sums paid to Volunteers, Drafted Men, &c., during the Fiscal Year ended September 30th, 1877, together with a condensed Statement showing the total Receipts and Disbursements on account of Bounty to Volunteers.

DISBURSEMENTS.	AMOUNTS.	AGGREGATES.
The total amount disbursed during the Fiscal Year, for bounty to volunteers, drafted men and salaries, was \$4,806.00, viz:		
To white and drafted men.....	\$ 300 00	
U. S. Navy.....	3,000 00	
Expenses and clerical services.....	1,500 00	
		\$4,800 00
The amounts received from Bounty Taxes, during the Fiscal year, were as follows:		
From Collectors of State Taxes.....	\$251,700 52	
“ Tax on Incorporated Institutions.....	23,295 48	
“ Tax on State and other Stocks.....	15,227 92	290,223 92
Showing the receipts in excess of payments.....		\$285,423 92
CONDENSED STATEMENT.		
The amount paid for bounties during the Fiscal Year ended September 30th, 1864, was.....	\$1,281,668 90	
The amount paid for bounties during the Fiscal Year ended September 30th, 1865, was.....	1,781,166 88	
The amount paid for bounties during the Fiscal Year ended September 30th, 1866, was.....	727 196 91	
The amount paid for bounties during the Fiscal Year ended September 30th, 1867, was.....	335,397 56	
The amount paid for bounties during the Fiscal Year ended September 30th, 1868, was.....	859,151 22	
The amount paid for bounties during the Fiscal Year ended September 30th, 1869, was.....	578,320 00	
The amount paid for bounties during the Fiscal Year ended September 30th, 1870, was.....	233,412 53	
The amount paid for bounties during the Fiscal year ended September 30th, 1871 was.....	71,150 00	
The amount paid for bounties during the Fiscal Year ended September 30th, 1872, was.....	40,100 00	
The amount paid for bounties during the Fiscal Year ended September 30th, 1873, was.....	16,800 00	
The amount paid for bounties during the Fiscal Year ended September 30th, 1874, was.....	13,350 00	
The amount paid for bounties during the Fiscal Year ended September 30th, 1875, was.....	11,750 00	
The amount paid for bounties during the Fiscal Year ended September 30th, 1876, was.....	2,925 00	
The amount paid for bounties during the Fiscal Year ended September 30th, 1877, was.....	4,800 00	5,957,189 00
To which add interest paid on \$561,000, permanent Defence Loan, issued under chap. 15, of 1864, for three years, from July 1864, to July 1867.....	\$90,180 00	
And add interest on the balance of said Loan to January 1st, 1876.....	26,224 72	
Carried forward.....	16,404 72	

STATEMENT M—*Continued.*

DISBURSEMENTS.	AMOUNTS.	AGGREGATES.
Brought forward.....	\$116,404 72	\$5,957,189 00
And interest on that portion of the New Loan issued under ch. 235, of 1868.....	1,728,504 46	
And commissions paid for sales of said loan.....	20,445 63	\$1,865,354 81
Total disbursements for bounty, interest on loans, &c..		\$7,822,543 81
To meet the above disbursements, there was received into the Treasury from the sales of Defence Loan Bonds, under ch. 15 of 1864 and premium.....	\$526,185 00	
From re-payments by Commissioners, Agents, Attor- nies, &c., from September 30th, 1864, to September 30th, 1877.....	126,185 63	
From Bounty Tax from January 1864, to September 30th, 1877.....	3,262,109 68	
From Sales of Defence Loan Bonds issued per chap. 235 of 1868, to September 30th, 1877.....	3,964,295 45	7,878,775 76
Showing the Receipts into the Treasury in excess of Disbursements to be.....		\$ 56,231 95



STATEMENT M—Continued.

Showing the number of Men and Former Owners of Enlisted Slaves to whom Bounty has been paid, and the amounts paid under the several Bounty Acts, from 1864 to 1877, inclusive, after deducting Salaries and Expenses, and the sums Refunded by Commissioners, Attornies, &c.

ORGANIZATION.	No. White & Free Colored.		Number of Slaves.		Number of Owners.		Amount Paid White and Free Colored.		Amount Paid Former Slaves.		Amount Paid Former Owners.		Total Number of Men Paid.	Total Number of Former Owners Paid.	Total Amounts Paid less Salaries and Expenses.	Salaries of Officers, Monies Re-fundcd, &c.
	Under Acts of '64,&c.	Under Act of 1867.	Acts of 1864.	Acts of 1867.	Acts of 1864.	Acts of 1867.	Acts of 1864.	Acts of 1867.	Acts of 1864.	Acts of '67.	Acts of 1864.	Acts of '67.				
First Maryland Volunteer Infantry.....	326	79					\$99,560 00	\$22,125 00					405		\$121,685 00	
Second Maryland " ".....	226	116					71,400 00	29,250 00					342		100,650 00	
Third Maryland " ".....	225	23					68,450 00	C,400 00					247		74,850 00	
Fourth Maryland " ".....	15	4					4,400 00	900 00					19		5,300 00	
Fifth and Sixth Md. " ".....	460	104					142,855 00	31,150 00					564		174,005 00	
Seventh & Tenth Md." ".....	158	2					47,275 00	500 00					160		47,775 00	
Eighth Maryland " ".....	75	11					21,425 00	2,700 00					86		24,125 00	
First P. H. B. and 13th Maryland Infantry.....	309	30					89,825 00	7,625 00					339		97,450 00	
Second P. H. B. Maryland Infantry " ".....	287	3					86,975 00	2,050 00					538		87,875 00	
Third " ".....	530	8					157,525 00						538		159,575 00	
Purnell Legion " ".....	109						33,675 00						109		33,675 00	
First Eastern Shore and 11th Maryland Infantry.....	210	223					62,350 00	62,100 00					422		124,450 00	
Second Eastern Shore Maryland Infantry.....	210						65,600 00						210		65,600 00	
Scattering Regiments, credited to Maryland.....	443	26					131,405 00	13,625 00					469		145,030 00	
First Maryland Light and Heavy Artillery.....	396	24					119,950 00	6,000 00					420		125,950 00	
First Maryland Cavalry.....	524	55					154,450 00	9,000 00					579		163,450 00	
Third " ".....	820						221,175 00						820		221,175 00	
First P. H. B. (Cole's) Cavalry.....	805	217					235,555 00	54,450 00					1,022		289,995 00	
Purnell Legion and Smith's Cavalry.....	68						20,675 00						68		20,675 00	
United States Navy and Marine Corps.....	789	1,218			1	1	225,230 00	178,375 00		\$100 00		\$100 00	2,008	1	403,805 00	
First United States Colored Troops.....		12		2		3		3,550 00		200 00			300	14	3	4,050 00
First and Second United States Colored Cavalry.....	20		7		5		4,950 00		\$700 00		\$500 00		27	5	6,150 00	
First and Second " " Artillery.....	38		15		17		8,600 00		1,500 00		1,700 00		53	17	11,800 00	
Second United States Colored Troops.....	87		77		13		25,950 00		7,700 00		8,300 00		164	83	41,950 00	
Fourth " ".....	749	34	201		175	1	219,250 00	9,450 00	18,600 00	200 00	17,500 00	100 00	968	176	265,100 00	
Sixth " ".....		67		3				17,250 00		300 00		400 00	70	4	17,950 00	
Seventh and Eighth U. S. Colored Troops.....	211	32	790	4	801	6	65,800 00	9,700 00	74,550 00	400 00	80,200 00	500 00	1,037	807	231,150 00	
Ninth " ".....	402	19	684		705	1	118,950 00	5,350 00	57,050 00		70,500 00	100 00	1,105	706	251,950 00	
Nineteenth " ".....	423	227	712	20	755	12	101,900 00	53,600 00	69,050 00	2,000 00	75,500 00	1,200 00	1,392	767	303,250 00	
Twenty-third " ".....		26		4				5,950 00		400 00			300	24	3	6,650 00
Twenty-eighth " ".....		165		17		18		46,000 00		1,700 00			1,800	182	18	49,500 00
Twenty-ninth " ".....		171		11		7		43,250 00		1,100 00			700	182	7	45,050 00
Thirtieth and Thirty-Seventh U. S. Col. Troops.....	587	166	386	24	457	9	165,600 00	43,950 00	37,550 00	2,350 00	45,400 00	900 00	1,163	466	295,840 00	
Thirty-eighth " ".....		78	38	111	6	153	3	18,500 00	9,950 00	8,800 00	600 00	15,600 00	300 00	233	150	54,750 00
Thirty-ninth " ".....	630	108	350	15	401	8	182,310 00	22,080 00	34,100 00	1,550 00	40,100 00	800 00	1,093	409	280,940 00	
Scattering " ".....		7	91	5	25	4	2,100 00	34,050 00		900 00		400 00	1,400	128	11	29,350 00
Paid under Acts of 1865, (as per preceding Statement.) No organizations are given on most of the Rolls returned under said Acts.....													4,305		1,291,500 00	
Paid under said Acts, directly from the Treasury.....													427		128,100 00	
Total salaries and expenses.....																\$ 31,987 44
Total amount refunded.....																125,385 03
Totals.....	10,207	2,291	3,338	134	3,556	83	\$2,973,755 00	\$71,280 00	\$311,100 00	\$12,100 00	\$355,700 00	\$8,900 00	21,765	3,639	\$5,802,125 00	\$157,273 07

Vills, on

GREGATES.

1,303 13
207 11
450 37
60,817 33
3,861 15
2,622 15
451 25
2,234 42
1,537 30
1,272 46
596 78
7,770 08
142 60
2,561 07
642 75
1,709 27
1,431 83
688 78
1,977 56
469 64
92,747 03

TABLE No. 1.

Receipts into the Treasury during the Fiscal Year ended September 30th, 1877, from the Clerks of the several Courts and others, on accounts herein named.

FROM WHOM RECEIVED.	Marriage Licenses.	Traders' Licenses.	Traders' Liquor Licenses.	Ordinary Licenses.	Oyster House Licenses.	Billiard Table Licenses.	Hawkers' & Pedlars' Licenses.	Race and Fishery Licenses.	Inspectors' & Gaugers' Licenses.	Brokers' Licenses.	Exhibition Licenses.	Interest.	Excess of Fees.	Tax on Civil Commissions.	Fines and Forfeitures	Dredging Licenses.	Oyster Fines.	Oyster Measurers' Licenses.	Wood Hackers' Licenses.	Telegraph Licenses.	Licenses to Catch Fish in Nanticoke River.	Stamps.	Tax on Com's of Executors & Adm'ts.	Aggregates.
Theodore Luman, Clerk Circuit Court for Allegany County...	\$ 817 00	\$5,876 40	\$1,182 12	\$1,197 81	\$3,261 75	\$ 285 00	\$ 66 51			\$ 43 54	\$133 06			\$ 11 40	\$23 75									
Sprigg Harwood, " " " Anne Arundel County	642 20	2,249 60	554 81	471 84	1,230 30	160 30					47 50						\$146 50							\$12,898 28
George Robinson, " Superior Court of Baltimore City.....													\$ 506 21											5,804 05
James R. Brewer, " Circuit Court of Baltimore City.....													1,254 98											506 21
Wm. P. McKewen, " Criminal Court of Baltimore City.....													5,726 54											1,254 98
I. Freeman Basin, " Court of Common Pleas of Balto. City..	10,398 96	121,609 87	9,073 76	5,138 10	90,371 24	1,513 89	7,560 74		\$396 00	21,604 70	93 08		1,400 20		1,444 40			\$366 30	\$758 99	\$11 83				5,726 54
John Bacon, " Circuit Court for Baltimore County....	820 80	4,947 84	507 07	5,686 19	3,261 43	87 09	35 63			406 66	57 00		21 70				76 00							277,742 35
Jao. H. Basford, " " " Calvert " "	456 00	503 10	163 73	125 00	521 70								1 96											15,867 65
Somerville Sollers, Late " " " " " "		26 00										\$ 5 39												1,904 43
A. R. Sollers, " " " " " "																								31 39
John W. Temple, " " " " Caroline " "	357 20	1,045 02									47 50													\$175 00
Frank T. Shaw, " " " " Carroll " "	733 40	2,680 78	565 25	959 54	629 38		268 45			95 00	317 30		690 07		1 96									175 00
Arthur W. Mitchell, " " " " Cecil " "	425 60	3,430 28	290 07	1,116 00	399 80	59 38	184 46			95 00	225 15				11 40									1,451 62
Benj. G. Stonestreet, " " " " Charles " "	277 40	793 49	468 82	147 23	413 62		9 50				143 45					26 60								7,950 57
Francis J. Henry, " " " " Dorchester " "	615 60	1,915 77	132 53	23 75						47 50	123 50					3 80								6,226 50
Thomas Gorsuch, " " " " Frederick " "	1,375 60	6,429 60	1,192 57	1,086 96	1,547 75	95 00	142 51	\$ 9 80		225 62	418 95				13 30						\$38 00			2,282 13
Wm. H. Tower, " " " " Garrett " "	235 60	679 78	90 75	269 17	114 81	213 75					58 90													2,900 45
A. Lingan Jarrett, " " " " Harford " "	504 20	2,667 55	416 45	1,015 47	444 77	58 34	3 23			104 17	303 00	12 68				10 00								12,471 66
Lewis J. Watkins, " " " " Howard " "	238 20	1,432 13	285 95	325 00							114 00					7 60								1,671 76
D. C. Blackiston, " " " " Kent " "	570 40	2,057 81	233 10	435 00	250 00	15 84	15 83				259 53	27 63				24 00								5,543 96
E. B. Prettyman, " " " " Montgomery " "	516 80	1,855 82	805 14	291 34	909 81						148 20					11 40						\$9 77		3,268 71
Henry Brooke, " " " " Prince Geo. " "	600 80	2,526 18	1,636 84	690 19	838 58		35 62	17 10			221 20					126 50	23 75							3,889 16
James Wothers, " " " " St. Anne's " "	535 80	1,718 40	153 90	240 67	95 00	47 50	29 30			67 28	255 55					7 60								4,596 51
J. Frank Ford, " " " " St. Mary's " "	479 40	3,024 69	1,830 28	607 71	73 12		31 20				175 69	80 58				48 50								6,745 75
Levin L. Waters, " " " " Somerset " "	630 80	1,937 53	28 50		265 22		9 50				76 00					305 00								3,151 00
J. Frank Turner, " " " " Talbot " "	486 40	2,692 96	51 30			71 25	60 18			95 00	210 90					49 40								5,756 17
Gep. E. Oswald, " " " " Washington " "	896 80	4,994 71	503 63	644 03	1,456 69		182 09			95 00	317 30					1 90								2,996 95
S. P. Toadvine, " " " " Wicomico " "	513 00	1,598 14	45 60	350 72	621 48						73 15					5 70								3,117 39
Irving T. Matthews, " " " " Worcester " "	478 80	1,922 81	225 16	444 52		178 19				99 59	156 75					7 60								9,095 35
A Leo Knott, State's Attorney for Baltimore City.....																								5,304 60
R. C. Holliday, Secretary of State.....													8,161 24											3,445 76
Dredging Licenses.....														80 00										8,101 24
John M. Miller, late Insurance Commissioner.....													292 30			\$49,837 46								49,837 46
TOTALS.....	\$23,706 76	\$188,016 46	\$20,575 73	\$21,275 91	\$107,548 91	\$2,880 47	\$8,603 65	\$63 10	\$396 00	\$23,513 40	\$4,383 20	\$126 28	\$18,031 50	\$448 60	\$1,518 50	\$49,837 46	\$875 00	\$306 30	\$758 99	\$11 83	\$38 00	\$175 00	\$9 77	\$470,148 91

⁷This amount is included in Statement 4, under the head of Tax on Commissions of Executors and Administrators.

TABLE No. 2.

Receipts into the Treasury during the Fiscal Year ended September 30th, 1877, from Registers of Wills, on the several accounts herein mentioned.

FROM WHOM RECEIVED.		Excess of Fees.	Interest.	Tax on Com's of Executors and Adm'rs.	Tax on Collateral Inheritances.	AGGREGATES.
John Rhind, Register of Wills for Allegany County.....	"	.....	.....	\$ 858 79	\$ 444 34	\$ 1,303 13
C. C. Schriver, Late ".....	"	.....	\$21 01	176 10	10 00	207 11
Wm. Theo. Revell, ".....	"	.....	.....	355 60	94 77	450 37
J. Harman Brown, ".....	"	\$620 66	.....	30,695 84	29,500 83	60,817 33
Joseph B. Mitchell, ".....	"	.....	.....	2,314 38	1,546 77	3,861 15
Basil S. Dixon, ".....	"	.....	.....	427 49	2,194 66	2,622 15
James B. Steele, ".....	"	.....	.....	451 25	.....	451 25
Henry E. Beltz, ".....	"	.....	.....	1,471 91	762 51	2,234 42
Reuben D. Jamar, ".....	"	.....	.....	1,153 37	383 93	1,537 30
M. Thompson, ".....	"	.....	.....	521 49	750 97	1,272 46
E. W. LeCompte, ".....	"	.....	.....	479 18	117 60	596 78
John R. Rouzer, ".....	"	.....	.....	4,969 43	2,800 65	7,770 08
Wm. L. Rawlings, ".....	"	.....	.....	142 60	.....	142 60
W. S. Richardson, ".....	"	.....	.....	1,169 60	1,391 47	2,561 07
Edwin Warfield, ".....	"	.....	.....	487 47	155 28	642 75
William Stevens, ".....	"	.....	.....	1,053 78	655 49	1,709 27
Robert W. Carter, ".....	"	.....	.....	643 69	788 14	1,431 83
W. A. Jarboe, Jr., Late ".....	"	.....	.....	688 78	.....	688 78
Jno. A. Fraser, ".....	"	.....	.....	1,660 32	317 24	1,977 56
James P. Dudley, ".....	"	.....	.....	255 89	213 75	469 64
Carried forward.....	.....	\$620 66	\$21 01	\$49,976 96	\$42,128 40	\$92,747 03

TABLE No. 2.—Continued.

FROM WHOM RECEIVED.	Excess of Fees.	Interests.	Tax on Com's of Executors and Adm'r.	Tax on Collateral Inheritances.	AGGREGATES.
Brought forward.....	\$620 66	\$21 01	\$49,976 96	\$42,128 40	\$92,747 03
Mordecai Price, Register of Wills for Queen Anne's County.....	.....	.....	.....	.....	.....
" " St. Mary's ".....	.....	.....	347 19	359 46	706 65
J. T. M. Raley, " " ".....	.....	.....	172 56	38 63	211 19
Wm. H. Gale, " " ".....	.....	.....	671 04	170 31	841 35
Thos. E. Billiard, " " ".....	36 92	.....	2,462 02	1,911 20	4,410 15
Wm. Birkhead, " " ".....	.....	.....	200 05	34 56	234 61
Geo. T. Brattan, " " ".....	.....	.....	225 39	61 71	287 10
Totals.....	\$657 58	\$21 01	\$54,055 22	\$44,704 27	\$99,438 08

TABLE No. 3.

Receipts into the Treasury during the Fiscal Year ended September 30th, 1877, on account of Direct, Bounty, Southern Relief, Deaf and Dumb, Hospital Loan, Normal School, House of Correction and Public School Taxes.

COUNTIES AND CITY OF BALTIMORE.	COLLECTORS.	WHAT YEAR.	AMOUNT.	AGGREGATE.
Allegany County.....	Patrick Mullen.....	1876	\$ 1,446 42	\$ 26,093 61
	do.	1877	1,229 02	
	J. D. Armstrong.....	1875	232 60	
	do.	1876	1,221 90	
	do.	1877	1,035 26	
	Jos. B. Stottlemeyer....	1875	947 00	
	do.	1876	1,368 41	
	William Hall.....	1875	10,113 00	
	do.	1876	8,500 00	
Anne Arundel County	Henry S. Anderson....	1875	1,516 96	23,260 88
	do.	1876	1,151 03	
	do.	1877	1,000 00	
	Samuel S. Tracey.....	1876	1,545 50	
	do.	1877	700 00	
	Jacob Watts.....	1876	1,550 00	
	John T. Hammond....	1876	2,375 74	
	do.	1877	550 00	
	Ezra R. W. Sheckells	1876	1,305 23	
	do.	1877	346 23	
	Albert K. Starlings...	1874	458 11	
	do.	1875	256 79	
	John W. Brashears....	1875	3,314 27	
	Hamilton G. Webb....	1876	361 08	
	do.	1877	1,650 00	
	Alexander R. Claytor.	1876	2,019 40	
	Elijah J. Bond.....	1873	498 22	
	Henry A. Drury.....	1871	77 25	
	James Sandford.....	1865	124 97	
	James Lusby.....	1875	2,460 00	
Baltimore City.....	George P. Thomas....	1871	3 01	372,354 22
	do.	1872	109 99	
	do.	1873	6,454 37	
	do.	1874	22,057 82	
	do.	1875	22,837 34	
	do.	1876	140,337 69	
	do.	1877	180,554 00	
Baltimore County.....	Daniel Staller.....	1873	10 48	
	do.	1874	13 84	
	do.	1875	102 97	
	Geo. W. Dorsey.....	1875	109 44	
	J. Maurice Watkins...	1875	2,658 33	
	Hugh O'Connor.....	1874	400 00	
	do.	1875	200 00	
Carried forward.....			\$3,486 06	\$421,708 71

TABLE No. 3.—*Continued.*

COUNTIES.	COLLECTORS.	WHAT YEAR.	AMOUNT.	AGGREGATE.
Brought forward.....			\$ 3,486 06	\$421,708 71
Baltimore County.....	Jabez Armacost.....	1876	38,834 63	
	L. M. Weiderman.....	1875	455 45	
	Abraham Bossom.....	1872	38 42	
	do.	1873	26 44	
	do.	1874	86 41	
	do.	1875	231 83	
	Wm. A. Slade.....	1875	462 68	
	William Rutledge.....	1873	29 34	
	do.	1874	80 13	
	do.	1875	351 72	
	James C. Harrison....	1872	17 84	
	do.	1873	319 24	
	do.	1874	913 52	
	Columbus J. Shipley..	1875	525 32	
	Charles T. Haile.....	1874	1,700 00	
	Henry C. Hutchins...	1874	21 23	
	do.	1875	221 87	
	Wm. T. Randle.....	1875	203 23	
	John Baseman.....	1874	382 10	
	do.	1875	972 87	
	John W. McCauley....	1870	2,425 00	
	do.	1871	2,425 00	
	Zachariah Albau.....	1871	300 00	
	Martin Conn.....	1870	250 42	
	Daniel Shamberger....	1877	30,805 73	
				85,566 48
Calvert County.....	J. B. Breeden.....	1876	914 54	
	Jos. S. Sunderland....	1876	731 55	
	do.	1877	1,300 00	
	Benjamin D. Bowen....	1874	437 21	
	Benjamin J. Bowen....	1876	316 07	
	do.	1877	700 00	
			800 00	
				5,199 37
Caroline County.....	Thomas S. Day.....	1875	325 00	
	Wm. B. Stevens.....	1875	1,057 21	
	R. J. W. Garey.....	1876	2,052 64	
	Elijah Hignutt.....	1875	245 00	
	do.	1876	790 02	
	James S. Whitby.....	1876	1,501 69	
	E. Madison Towers...	1876	1,310 77	
			George W. Porter....	1876
			220 00	
				7,502 33
Carroll County.....	Freeborn Gardner.....	1876	1,050 00	
	Isaac T. Green.....	1876	493 08	
	do.	1877	679 15	
	Daniel Myers	1875	401 00	
	do.	1876	925 00	
	do.	1877	900 00	
	J. Hamilton Singer...	1875	560 62	
	do.	1876	1,763 27	
	do.	1877	2,090 00	
	Joseph A. Waesche...	1876	1,853 51	
Carried forward.....			\$10,715 63	\$519,976 89

TABLE No. 3—Continued.

COUNTIES.	COLLECTORS.	WHAT YEAR.	AMOUNT.	AGGREGATE.
Brought forward.....			\$10,715 63	\$519,976 89
Carroll County, Cont'd	Joseph A. Waesche..	1877	1,822 54	26,595 73
	Edward Spaulding....	1875	228 05	
	do.	1876	1,015 74	
	Byron S. Dorsey.....	1875	200 00	
	do.	1876	633 95	
	do.	1877	300 00	
	Joseph Weimer.....	1875	1,172 86	
	do.	1876	200 00	
	do.	1877	1,400 00	
	Jesse Long.....	1876	330 00	
	do.	1877	734 66	
	Jacob Sharrets.....	1875	30 07	
	do.	1876	280 00	
	do.	1877	478 33	
	George P. Albaugh...	1875	147 45	
	do.	1876	500 00	
	do.	1877	4,200 00	
	Wm. H. Armacost.....	1875	206 45	
	George P. Buckey....	1877	1,000 00	
	R. H. Wadlow.....	1877	1,000 00	
Cecil County.....	S. H. Miller.....	1876	1,890 08	22,144 44
	do.	1877	1,400 00	
	Henry Hess.....	1876	777 74	
	do.	1877	1,150 00	
	Amos Wilson.	1876	2,444 25	
	do.	1877	1,600 00	
	J. Scott Ferguson.....	1876	1,721 48	
	do.	1877	250 00	
	Wm. A. Tosh.....	1876	2,100 00	
	do.	1877	500 00	
	E. H. Biddle.....	1876	2,451 18	
	do.	1877	700 00	
	Jos. E. Reynonds.....	1876	1,317 32	
	do.	1877	1,400 00	
	R. H. Crothers.....	1876	697 39	
	do.	1877	745 00	
	George W. Oldham...	1876	1,000 00	
Charles County.....	George B. Lancaster.	1876	129 76	3,285 53
	do.	1877	1,054 32	
	Daniel J. Bragunier...	1877	758 30	
	F. D. Mudd.....	1877	1,000 00	
	Edward Milstead.....	1876	343 15	
Dorchester County.....	Herbert Holt	1875	1,062 14	
	do.	1876	2,229 13	
	Robert H. Foxwell....	1875	250 00	
	William H. Willis.....	1875	513 98	
	Wm. Lambdin.....	1875	28 34	
	Robert J. Price.....	1875	635 30	
	Asbury D. Jones.....	1876	649 63	
	Uriah Hurley.....	1876	900 00	
Carried forward.....			\$6,268 52	\$572,002 59

TABLE NO. 3—*Continued.*

COUNTIES.	COLLECTORS.	WHAT YEAR.	AMOUNT.	AGGREGATE.
Brought forward.....			\$ 6,263 52	\$572,002 59
Dorchester County.....	James H. Smith.....	1875	434 50	11,633 11
	J. B. Nesbitt.....	1876	1,842 57	
	A. W. Cooper.....	1876	706 47	
	Wm. B. Keene, of B.	1876	322 32	
	do.	1877	640 61	
	John H. Noble.....	1875	226 33	
	Thomas B. Travers....	1876	83 48	
	do.	1877	700 00	
	Wm. L. Smoot.....	1876	400 00	
	Benj. D. Hackett.....	1875	8 31	
Frederick County.....	George W. Miller.....	1874	281 79	50,467 01
	do.	1875	7,385 22	
	Wm. H. Miller.....	1876	5,800 00	
	do.	1877	37,000 00	
Garrett County.....	Abraham Miller.....	1876	4,197 00	7,067 87
	do.	1877	2,770 00	
	Ira E. Friend.....	1875	100 87	
Harford County.....	M. Nelson Whiteford	1876	1,536 61	19,047 31
	do.	1877	1,300 00	
	James S. Calder.....	1876	848 80	
	John C. Hanna.....	1875	1,945 98	
	George B. Silver.....	1875	5,148 41	
	James M. Scarff.....	1875	1,626 00	
	Isaac D. Porter.....	1874	57	
	Thos. H. Snowden....	1876	424 66	
	Archibald Heaps, Jr..	1875	200 00	
	A. J. Wiley.....	1877	259 00	
	E. F. Johns.....	1876	1,500 00	
	J. M. Anderson.....	1877	2,350 52	
	Ambrose Cooley.....	1876	1,906 76	
Howard County.....	Geo. M. Buckingham.	1875	584 74	15,469 39
	Rob't E. Scaggs.....	1875	3,070 51	
	Evan A. Jones.....	1876	583 33	
	do.	1877	3,000 00	
	C. Hammond Carr....	1876	2,022 84	
	do.	1877	1,702 97	
	Rezin Hopkins.....	1876	500 00	
	do.	1877	4,000 00	
Kent County.....	James Brice.....	1875	1,148 65	
	J. H. Thomas.....	1875	210 00	
	do.	1876	2,950 00	
	Geo. T. Williams.....	1876	1,996 75	
	Samuel Burgess.....	1876	2,446 10	
	F. H. Boulden.....	1876	2,453 81	
	do.	1877	14 30	
	J. W. Howard.....	1875	2,390 53	
	James A. Shaw.....	1876	1,102 09	
Carried forward.....			\$1 6 23	\$675 687 28

TABLE NO. 3—Continued.

COUNTIES.	COLLECTORS.	WHAT YEAR.	AMOUNT.	AGGREGATE.
Brought forward.....			\$15,006 23	\$675,687 28
Kent County.....	James A. Shaw.....	1877	500 00	15,835 53
	Chas. C. Strong	1877	329 30	
Montgomery County..	William A. Viers.....	1874	2,191 38	15,942 86
	do.	1875	736 73	
	Jos. C. White.....	1876	701 98	
	do.	1877	2,085 29	
	Samuel C. Thompson.	1874	203 76	
	do.	1875	275 00	
	Charles R. Murphy...	1876	770 00	
	do.	1877	600 00	
	Wm. G. Connell.....	1876	2,986 13	
	Maurice J. Weller....	1876	1,200 00	
	do.	1877	300 00	
	Wm. F. Lazenby.....	1876	122 28	
	Charles H. Griffith....	1875	637 60	
	John W. Bell, of A...	1875	1,199 30	
	Wm. Mullican.....	1872	156 74	
	J. H. Williams.....	1875	556 67	
	H. B. Magruder.....	1876	200 00	
	do.	1877	1,000 00	
Prince Geo's County.	Wm. A. Jarboe, Sr...	1875	10,995 26	15,014 06
	do.	1876	4,000 00	
	Benj. H. Beckett, Sr.,	1869	18 80	9,253 24
Queen Anne's County.	E. W. Spear.....	1875	1,881 05	
	do.	1876	400 00	
	George W. Legg.....	1875	583 60	
	do.	1876	2,001 39	
	Thos. H. Walls.....	1876	562 55	
	C. F. Hollingsworth..	1875	700 00	
	R. H. N. Roe.....	1874	1,124 65	
	F. W. Lowe.....	1876	1,000 00	
	J. H. W. G. Weedon.	1876	1,000 00	
Saint Mary's County..	Wm. F. Ford.....	1874	215 00	5,142 43
	do.	1875	223 74	
	John. L. Foxwell.....	1875	600 00	
	do.	1876	339 90	
	R. King Clarke.....	1875	550 54	
	Joseph T. Gough.....	1875	327 35	
	do.	1876	784 33	
	George A. Simms.....	1873	250 00	
	James R. Alvey.....	1876	47 05	
	do.	1877	50 80	
	J. W. Tippet.....	1877	50 00	
	Jas. S. Posey.....	1876	328 16	
	do.	1877	475 56	
Somerset County.....	Benj. F. Lankford....	1875	1,000 00	3,056 88
	Wm. Coulbourne.....	1876	2,056 88	
Carried forward.....				\$739,932 28

TABLE NO. 3—Continued.

COUNTIES.	COLLECTORS.	WHAT YEAR.	AMOUNT.	AGGREGATE.
Brought forward.....				\$739,932 28
Talbot County.....	John L. Hopkins.....	1876	10,231 89	17,001 45.
	do.	1877	6,000 00	
	A. W. Leeke.....	1870	769 56	
Washington County...	Wm. N. Keller.....	1874	883 34	35,283 84.
	do.	1875	2,867 99	
	Wm M. Lantz.....	1876	11,500 00	
	do.	1877	20,000 00	
	Jno. H. Wade.....	1871	32 51	
Wicomico County.....	Levin M. Wilson.....	1874	1,400 00	9,176 52.
	do.	1875	3,926 52	
	Levin R. Dorman.....	1873	350 00	
	do.	1876	2,000 00	
	do.	1877	1,500 00	
Worcester County.....	DeWitt C. Fooks.....	1876	520 00	9,020 76
	do.	1877	2,500 00	
	Stephen E. Mason.....	1875	4,006 96	
	John P. Hargis.....	1872	500 00	
	do.	1873	1,493 80	
Total.....				\$810,414 85.
Of this sum there was received :				
For Direct Tax.....			1,020 11	
“ Bounty Tax.....			251,700 52	
“ Southern Relief Tax.....			4,007 65	
“ Deaf and Dumb Tax.....			32,521 29	
“ Hospital Loan Tax.....			43,502 51	
“ Normal School Tax.....			1,769 66	
“ House of Correction Tax.....			5,308 97	
“ Public School Tax.....			470,584 14	
				\$810,414 85.

TABLE No. 4.

Receipts into the Treasury during the Fiscal Year ended September 30th, 1877, from Auctioneers', Telegraph and Express Companies for Licenses.

FROM WHOM RECEIVED.	Amount.
F. W. Bennett, Baltimore City.....	\$750 00
R. L. Coleman, ".....	450 00
Henry D. Gould, ".....	450 00
T. J. Grotjan, ".....	750 00
James W. Hahn, ".....	50 00
Edward Higgins, jr., ".....	1,500 00
O. A. Kirkland, ".....	450 00
Wm. B. Lewis, ".....	450 00
H. W. Snowden, ".....	450 00
Saml. J. Soper, ".....	750 00
Saml. W. Storm, ".....	450 00
W. S. Taylor, jr., ".....	450 00
Thos. E. Parlette, ".....	50 00
Adams Express Co., ".....	300 00
Western Union Telegraph Co., of Balto. City.....	300 00
Total.....	\$7,600 00

TABLE No. 5.

Receipts into the Treasury during the Fiscal Year ended September 30th, 1877, from Tax on Gross Receipts of Railroad Companies.

FROM WHAT SOURCE.	Amount.
Bachman Valley Railroad Company.....	\$ 5 25
Balto. and Potomac Railroad Company.....	2,913 44
Columbia and Port Deposit Railroad Company.....	32 75
Eastern Shore Railroad Company for 1873, 1874, 1875 and 1876.....	1,153 11
Emmitsburg Railroad Company.....	33 54
Franklin Railroad Company.....	100 98
Frederick and Peunsylvania Line Railroad Company.....	247 59
Maryland and Delaware Railroad Company.....	122 09
Phila. and Balto. Central Railroad Company.....	116 26
Phila. Wil. and Balto. R. R. Co., for 1872, '73, '74, '75 and '76.....	19,222 44
Pittsburg and Connellsville R. R. Co., for 1872, '73, '74, '75 and '76	424 26
Queen Anne's and Kent County Railroad Company.....	87 50
Washington City & Point Lookout R. R. Co., for 1874, '75 and '76.	55 49
Washington County Railroad Co., 1872, 1873, 1874, 1875 and 1876.	999 78
Wicomico and Pocomoke Railroad Company.....	82 02
TOTAL.....	\$25,596 50

NOTE.—There has been received for Interest, during the Fiscal Year 1877, the sum of \$2,498 89, from the following Companies:

Philadelphia Wilmington and Balto. Railroad Co.....	\$2,190 17
Pittsburg and Connellsville Railroad Co.....	33 41
Washington City and Point Lookout Railroad Co.....	3 24
Washington County Railroad Co.....	137 84
Eastern Shore Railroad Co.....	134 23

Total.....\$2,498 89

TABLE No. 7.

Receipts into the Treasury for the Fiscal Year ended September 30th, 1877, from Tax on Incorporated Institutions.

FROM WHOM RECEIVED.	What Year.	Amount.	TOTAL.
Associated Firemans' Ins. Co., Baltimore...	1877	292 46	
American Fire Ins. Co., Baltimore.....	1877	250 82	
Ashland Iron Co., Balto. Co.....	1877	393 30	
American Coal Co., Allegany Co.....	1877	983 25	
Abbott Iron Company, Balto.....	1877	409 69	
Annapolis Gas Light Company.....	1877	77 45	
Atlantic and Georges Creek Coal Company..	1877	245 82	
Broadway Savings Bank, Balto.....	1877	45 90	
Bank of Commerce, Baltimore.....	1877	292 04	
Borden Mining Co., Allegany Co.....	1877	491 63	
Balto. and Yorktown Turnpike Road Co.....	1877	163 88	
Belvidere Hall Association Cumberland.....	1877	15 74	
Baltimore Warehouse Company	1877	819 38	
Balto. City Passenger Railway Co.....	1877	2,097 60	
Baltimore Chrome Works.	1877	344 14	
Baltimore, Catonsville and Ellicott's Mills Passenger R. ilway Co.....	1877	79 47	
Bolton Building, Land and Savings Society, Balto.....	1877	116 80	
Balto. City Fertilizing Manuf. Co.....	1877	7 07	
Balto. Car Wheel Company.....	1877	73 74	
Balto. and Susquehanna S. B. Co.....	1877	262 20	
Baltimore Equitable Society.....	1877	655 50	
Balto. and Philadelphia S. B. Co.....	1877	484 20	
Baltimore Steam Packet Co.....	1877	589 95	
Bohemia Bridge Co., Cecil Co.....	1877	6 25	
Baltimore Fire Insurance Co.....	1877	414 58	
Baltimore and Peabody Heights and Waverly P. R. R. Co.....	1877	122 90	
Baltimore Coal Tar and Manuf. Company....	1876	84 52	
Baltimore Bridge Co., Balto.....	1876	51 75	
Baltimore Savings, Loan and Trust Co.....	1877	88 05	
Calvert Sugar Refining Co., Balto.....	1877	491 63	
Central Savings Bank, Balto.....	1877	459 33	
Citizens' National Bank, Balto... ..	1877	1,966 50	
Com. & Farmer's Nat. Bank, Balto.....	1877	879 26	
Citizens' Railway Co., Balto.....	1877	294 98	
Cumberland Gas Light Co., Allegany Co....	1877	163 88	
Chesapeake Bank, Balto.....	1877	331 08	
Corn Exchange Building Co., Baltimore.....	1877	73 15	
Coal, Iron and Oil Company, Allegany Co....	1876 & 1877	67 28	
Central National Bank, Frederick.....	1877	485 10	
Carroll County Savings Bank, Uniontown...	1877	33 19	
Canton Company, Baltimore.....	1877	1,088 95	
Consolidated R. E. and Fire Insurance Co., Balto.....	1875 & 1 76	928 47	
Drovers' and Mechanics' Bank, Balto.....	1877	195 02	
Eutaw Savings Bank, Balto.....	1877	3,020 75	
Easton National Bank, of Md., Talbot Co.....	1877	393 41	\$20,831 16
Carried forward.....			\$20,831 16

TABLE No. 7—Continued.

FROM WHOM RECEIVED.	What Year.	Amount.	TOTAL.
Brought forward.....			\$20,831 16
Easton Gas Light Co., Talbot Co.....	1877	\$ 14 89	
Elkton Gas Light Co., Cecil Co... ..	1877	21 35	
Eastern Shore Steamboat Co., Balto.....	1877	209 76	
Farmers' and Merchants' Nat. Bank, Balto...	1877	1,117 20	
First National Bank, Baltimore.....	1877	2,237 39	
First Nat. Bank of Westminster, Carroll Co.	1877	266 30	
First Nat. Bank of New Windsor, Carroll Co.	1877	99 15	
Farmers' and Mechanics' National Bank, Westminster.....	1877	129 05	
First Nat. Bank, Cumberland, Allegany Co...	1877	245 81	
First Nat. Bk., Hagerstown, Washington Co.	1877	221 56	
Frostb'g Water Co., Allegany Co.....	1877	9 84	
Franklin Fire Ins. Co., Balto.....	1877	98 33	
Frederick and Emmitsb'g Turnpike Road Co.	1877	5 48	
Fredericktown Saving Institution.....	1877	294 68	
Frederick County National Bank, Frederick.	1877	286 78	
Franklin Bank, Baltimore.....	1877	773 83	
First National Bank, Frederick.....	1877	217 95	
Franklin Savings Bank, Frederick.....	1877	131 70	
Firemens' Insurance Co., Balto.....	1877	939 27	
German American Bank, Balto.....	1877	422 03	
Gunpowder Copper Works, Balto.....	1877	43 59	
Gas Light Company, Baltimore.....	1877	4,734 35	
Gray Manufacturing Co., Balto.....	1877	170 43	
German Fire Insurance Company, Balto.....	1877	592 95	
German Bank, Baltimore.....	1877	884 93	
George's Creek Coal and Iron Co., Alle- gany County.....	1877	1,977 83	
Gardenville Permanent Loan Association...	1877	57 69	
Hampshire and Balto. Coal Co.....	1877	106 68	
Hagerstown Bank, Washington Co.....	1877	342 50	
Home Fire Insurance Co., Balto.....	1877	157 75	
Hagerstown Gas Light Company.....	1877	46 10	
Howard Bank, Baltimore.....	1877	278 59	
Howard Fire Ins. Co., Balto.....	1877	343 85	
Hagerstown Conococheague Turnpike Co.....	1877	18 14	
Hagerstown Manuf. Co., of Washington Co	1876	36 22	
Hyde Turbine Soap Company.....	1877	1 00	
Hagerstown Agricultural Implement Manuf. Company.....	1877	91 26	
Kent County National Bank of Chestertown.	1877	114 71	
Lochiel Lumber, Mining, Manufg. and Im- provement Co., Garrett County.....	1877	44 24	
Leitersburg Building Association of Wash- ington, D. C.....	1876 & 1877	12 97	
Miles River Bridge Company.....	1877	7 68	
Mutual Fire Insurance Co., Cecil Co.....	1877	29 50	
Mechanics' Loan and Savings Institution, Hagerstown.....	1877	112 12	
Merchants' National Bank, Balto.....	1877	2,851 43	
Merchants' and Miners' Transportation Com- pany, Baltimore.....	1877	639 12	\$21,437 98
Carried forward.....			\$42,269 14

TABLE No. 7--*Continued.*

FROM WHOM RECEIVED.	What Year.	Amount.	TOTAL.
Brought forward.....			\$42,269 14
Maryland Life Ins. Co., Balto.....	1877	\$ 98 33	
Marine Bank, Baltimore.....	1877	645 53	
Maryland Steamboat Co., Balto.....	1877	156 33	
Maryland Fire Ins. Co., Balto.....	1877	163 88	
Maryland Coal Co., Balto.....	1877	865 26	
Maryland White Lead Co., Balto.....	1877	244 58	
Monumental Fire Ins. Co., Balto.....	1877	173 17	
Mount Vernon Company, Balto. Co.....	1877	654 19	
Merchants' Shot Tower Company, Balto.....	1877	83 42	
Merchants' Mutual Insurance Co., Balto.....	1877	188 90	
Mutual Fire Insurance Co., of Montgomery County.....	1876 & 1877	21 26	
Maryland Soapstone Company.....	1877	16 39	
Mutual Fire Insurance Company of Kent Co.	1877	35 41	
Mutual Permanent Land, Loan and Building Association, Harford County.....	1877	3 62	
New York Mining Company, Allegany Co...	1876	131 47	
Nat. Mechanics' Bank, Balto.....	1877	1,604 58	
National Farmers' and Planters' Bank, Balto.	1877	1,818 39	
National Union Bank of Md.....	1877	1,646 80	
New Central Coal Co., Allegany county.....	1876	1,035 00	
National Bank, Baltimore.....	1877	2,579 24	
National Exchange Bank, Balto.....	1877	1,042 24	
National Coal Company, Allegany county.....	1877	49 20	
National Fire Ins. Co., Balto.....	1877	359 38	
N. Y. and Balto. Transportation Line Co....	1877	407 43	
Old Town Bank, Baltimore.....	1877	245 54	
Odorless Excavating Apparatus Co., Balto...	1875 & 1877	42 58	
Peabody's Savings Institution, Balto.....	1877	11 70	
Peabody Fire Ins. Co., Balto.....	1877	250 76	
People's Bank, Baltimore.....	1877	182 50	
Piedmont Coal and Iron Co., Allegany Co...	1877	65 55	
Peabody Heights Co., Balto.....	1877	102 42	
Patapsco Guano Co., Balto.....	1877	204 37	
Potomac Fire Ins. Co., Balto.....	1877	164 07	
Peoples' Gas Company, Balto.....	1877	2,245 80	
Queen City Savings Bank, Cumberland.....	1877	163 87	
Real Estate and Savings Bank.....	1874 to 1876	1,509 36	
Savings Bank, Balto.....	1877	5,381 00	
Second National Bank, Balto.....	1877	1,106 17	
Safe Deposit Company, Balto.....	1877	327 75	
Second Nat. Bank, Cumberland.....	1876	245 81	
Stickney Iron Co. Balto.....	1877	98 32	
Savings Institution, Sandy Springs, Md.....	1876 & 1877	76 08	
Santa Clara Mining Company.....	1875 & 1876	94 96	
Third National Bank, Baltimore.....	1877	978 56	
Tyson Mining Company.....	1877	307 26	
Thistle Manufacturing Company, Balto.....	1877	131 10	
Traders' National Bank, Balto.....	1877	409 69	
Union Mining Co., Allegany county.....	1877	327 75	
Union Manufacturing Co., Balto.....	1877	208 30	
Union National Bank, Westminster, Carroll county.....	1877	196 65	
Union Building and Loan Ass'n of Kent Co.	1876 & 1877	34 18	\$29,136 10
Carried forward.....			\$71,405 24

TABLE No. 7—Continued.

FROM WHOM RECEIVED.	What Year.	Amount.	TOTAL.
Brought forward.....			\$71,405 24
Union Banking Company, Balto.....	1877	\$ 65 41	
Western National Bank, Balto.....	1877	1,311 00	
Warren Manufacturing Company, Balto.....	1877	65 55	
Western Union Telegraph Company, Balto...	1877	98 33	
Washington County National Bank, Wil-			
liamsport.....	1877	327 75	
Westminster Gas Light Company.....	'75, '76 & '77	32 97	
Westminster Savings Institution, Carroll Co.	1876 & 1877	3 96	
Washington Turnpike Company.....	1877	10 30	\$1,915 27
Total.....			\$73,320 51
Of this sum there was received—			
For Bounty Tax.....		\$23,295 48	
“ Southern Relief Tax.....		41 63	
“ Deaf and Dumb Tax.....		3,161 04	
“ Hospital Loan Tax.....		4,214 72	
“ Normal School Tax.....		20 83	
“ House of Correction Tax.....		62 45	
“ Public School Tax.....		42,524 36	
			\$73,320 51
NOTE.—There has been paid, during the fiscal year 1877, the sum of \$80.82, interest from the following Companies :			
Coal, Iron and Oil Company, Allegany County.....		\$ 31	
Consolidated Real Estate and Fire Insurance Company.....		56 58	
Hagerstown Manufacturing Co., Washington County.....		90	
New Central Coal Company, Allegany county.....		15 53	
Odorless Excavating Apparatus Co., Balto.....		1 41	
Santa Clara Mining Co.....		5 83	
Westminster Gas Light Co., Carroll County.....		26	
Total.....			\$80 82

TABLE No. 8.

Receipts into and Disbursements from the Treasury during the Fiscal Year ended September 30, 1877, on account of State Tobacco Inspections.

RECEIPTS AND DISBURSEMENTS.	Amount.	AGGREGATES.
Gross Receipts of the Warehouses for the year ended September 30th, 1877, were \$109,477.85, as follows:		
Receipts of Warehouse No. 1.....	\$15,803 00	
“ “ “ “ 2.....	23,056 70	
“ “ “ “ 3.....	22,657 70	
“ “ “ “ 4.....	20,463 55	
“ “ “ “ 5.....	27,496 90	
		\$109,477 85.
Disbursements during the Fiscal Year ended September 30th, 1877, were \$102,226.39, as follows:		
For Wages paid Laborers at No. 1.....	\$10,789 00	
“ Salaries “ Clerks “ “ 1.....	4,165 00	
“ Incidental Expenses “ “ 1.....	849 00	
	\$15,803 00	
“ Wages paid Laborers at No. 2.....	\$16,495 75	
“ Salaries “ Clerks “ “ 2.....	3,900 00	
“ Nail Bills “ “ 2.....	941 50	
“ Rent “ “ 2.....	335 98	
“ Incidental Expenses “ “ 2.....	1,064 75	
	22,737 98	
“ Wages paid Laborers at No. 3.....	\$17,298 63	
“ Salaries “ Clerks “ “ 3.....	3,426 00	
“ Nail Bills “ “ 3.....	533 12	
“ Hoops “ “ 3.....	162 00	
“ Incidental Expenses “ “ 3.....	864 59	
	22,284 34	
“ Wages paid Laborers at No. 4.....	\$12,535 25	
“ Salaries “ Clerks “ “ 4.....	3,900 00	
“ Nail Bills “ “ 4.....	674 75	
“ Hoops “ “ 4.....	298 00	
“ Incidental Expenses “ “ 4.....	1,253 91	
	18,661 91	
“ Wages paid Laborers at No. 5.....	\$16,896 00	
“ Salaries “ Clerks “ “ 5.....	3,900 00	
“ Nail Bills “ “ 5.....	501 18	
“ Incidental Expenses “ “ 5.....	1,441 98	
	22,739 16	102,226 39
Net earnings during the Fiscal Year of 1877.....		\$7,251 46
There was due from Tobacco Inspections, September 30th, 1876, as follows:		
G. S. Etchison, Inspector Warehouse No. 2.....	\$1,730 07	
Edward A. Owens, “ “ “ 3.....	787 48	
John E. Carpenter, “ “ “ 4.....	2,713 19	
Isaac M. Denson, “ “ “ 5.....	4,203 16	9,433 90
Total net earnings for Fiscal Year 1877, and balance from Fiscal Year 1876.....		\$16,685 36
Carried forward.....		\$16,685 36

TABLE No. 8—*Continued.*

RECEIPTS AND DISBURSEMENTS.	Amount.	AGGREGATES.
Brought forward.....		\$16,685 36
There was received into the Treasury during the Fiscal Year 1877, the sum of \$15,740.21 from the following Inspectors, viz:		
G. S. Etchison, late Inspector Warehouse No. 2.....	\$1,730 07	
Robert S. Hilton, " " " 2.....	101 26	
E. A. Owens, " " " 3.....	1,092 04	
John E. Carpenter, " " " 4.....	3,855 94	
Isaac M. Denson, " " " 5.....	8,960 90	15,740 21
Balance due September 30th, 1877.....		\$945 15
This balance of \$945.15 was due as follows:		
*Robert S. Hilton, Inspector Warehouse No. 2.....	\$217 46	
*Edward A. Owens, " " " 3.....	68 80	
*John E. Carpenter, " " " 4.....	658 89	\$945 15

* Since Paid.

TABLE No. 9.

Receipts into the Treasury during the Fiscal Year ended September 30th, 1877, on the Several Accounts herein named.

FROM WHOM RECEIVED.	Land Office.	State Hay Scales, Baltimore.	State Live Stock Scales, Baltimore.	State Wharves, Baltimore.	Grain Weighing.	AGGREGATES
William R. Hayward, Commissioner of Land Office.....	\$1,705 95	.....	.....	.....	.....	\$1,705 95
John H. Marshall, Weigher at Old Western Hay Scales.....	.....	\$162 85	.....	.....	.....	162 85
S. L. Street, Late Weigher at Old Eastern Hay Scales.....	.....	742 35	.....	.....	.....	742 35
Wm. Hoffman, Weigher at Old Eastern Hay Scales.....	.....	215 30	.....	.....	.....	215 30
J. H. Hobbs, Weigher at New Western Hay Scales.....	.....	505 40	.....	.....	.....	505 40
Daniel Constantine, State Wharfinger.....	.....	.....	.....	\$4,055 15	.....	4,055 15
Samuel Cacy, Weigher General of Grain.....	.....	.....	.....	.....	\$5,956 38	5,956 38
David Scott, Weigher of Live Stock.....	.....	.....	\$13,445 03	.....	.....	13,445 03
Totals.....	\$1,705 95	\$1,625 90	\$13,445 03	\$4,055 15	\$5,956 38	\$26,788 41

TABLE No. 10.

Receipts into the Treasury during the Fiscal Year ended Sept. 30th, 1877, from Interest on Accounts of Clerks, Sheriffs, Registers of Wills and Collectors.

FROM WHOM RECEIVED.	Interest.	Aggregate .
C. C. Schriver, late Register of Wills, Allegany county...	\$21 01	
Rich. L. Gross, " Sheriff, " " ...	14 86	
William Hall, Collector, " " ...	486 53	
James D. Armstrong, " " " ...	39 85	
Patrick Mullen, " " " ...	70	
		\$562 95
H. S. Anderson, Collector, Anne Arundel county.....	67 53	
Elijah J. Bond, late " " " "	161 64	
Jacob Watts, " " " "	26 53	
Hamilton G. Webb, " " " "	8 81	
Samuel S. Tracey, " " " "	3 69	
A. K. Starlings late " " " "	23 62	
John T. Hammond, " " " "	21 23	
Henry A. Drury, late " " " "	166 37	
J. W. Brashears, late " " " "	249 79	
E. R. W. Sheckell, " " " "	29 22	
		758 43
Geo. P. Thomas, Collector, Baltimore city.....	5,969 68	5,969 68
Stephen Barton, Sheriff, Baltimore county.....	11	
Daniel Stabler, Collector, " "	8 17	
John Baseman, " " "	45 89	
Jabez Armacost, " " "	292 42	
Abraham Bossom, " " "	64 77	
H. C. Hutchins, " " "	31 85	
		443 21
Semerville Sollers, late Clerk, Calvert county.....	5 39	
John F. Cox, " Sheriff, " "	1 87	
Wm. B. Howes, " Collector, " "	26 18	
Benj. D. Bowen, " " " "	70 77	
David J. Rowen, " " " "	8 53	
J. S. Sunderland, " " " "	8 61	
		121 35
Wm. B. Stephens, late Collector, Caroline county.....	87 20	
E. Madison Towers, " " " "	8 70	
George W. Porter, " " " "	20 75	
		116 65
Edward Devilbiss, late Sheriff, Carroll county.....	8 28	
Geo. A. Fringer, " " " "	31 94	
J. Hamilton Singer, Collector, " "	35 90	
Joseph Weimer, " " " "	10 72	
Jacob Sharretts, " " " "	7 55	
Geo. P. Albaugh, " " " "	87 04	
Edw. Spaulding, late " " " "	11 21	
J. A. Waesche, " " " "	12 43	
W. H. Armacost, late " " " "	31 33	
C. Hammond Carr, " " " "	24 64	
John N. Selby, " " " "	3 80	
		264 84
Carried forward.....		\$8,237 11

TABLE No. 10—Continued.

FROM WHOM RECEIVED.	Interest.	Aggregates.
Brought forward.....		\$8,237 11
Richard Thomas, late Sheriff, Cecil county.....	\$94 85	
Richard H. Crothers, Collector, " ".....	2 64	
S. H. Miller, " " ".....	85	
J. Scott Ferguson, " " ".....	6 54	
J. E. Reynolds, " " ".....	8 63	
Wm. C. Karsner, late " " ".....	1 15	
Moses T. Nesbitt, " " ".....	60 00	
Edward H. Biddle, " " ".....	50	
George B. Lancaster, Collector, Charles county.....	2 24	174 56
Edward, Milstead, late " " ".....	62 31	
Wm. Lambdin, late Collector, Dorchester county.....	9 53	64 55
J. H. Smith, " " ".....	36 72	
R. H. Foxwell, " " ".....	21 98	
T. B. Travers, " " ".....	1 08	
A. D. Jones, " " ".....	5 24	
Benj. D. Hackett, " " ".....	52	
Uriah Hurley, " " ".....	3 70	
Wm. H. Willis, " " ".....	39 79	118 56
George W. Miller, late Collector, Frederick county....	931 06	931 06
John C. Dunham, Sheriff, Garrett county.....	3 50	
E. Jamison, late " " ".....	6 20	
I. E. Friend, " Collector, " ".....	6 64	16 34
A. Lingan Jarrett, Clerk, Harford county.....	12 68	
G. W. Hanway, Sheriff, " ".....	27 26	
I. D. Proctor, late Collector, " ".....	10 77	
A. Cooley, " " ".....	52 43	
Geo. B. Silver, " " ".....	290 73	393 87
George W. Carr, Sheriff, Howard county.....	3 00	
Evan A. Jones, Collector, " ".....	3 20	
Robt. E. Scaggs, late " " ".....	201 41	
G. M. Buckingham, " " ".....	74 32	281 93
D. C. Blackiston, Clerk, Kent county.....	27 63	
James Brice, late Collector, " ".....	1 35	
G. T. Williams, " " ".....	10 78	
Jas. A. Shaw, " " ".....	28 80	
F. H. Boulden, " " ".....	6 89	
C. W. Warren, " " ".....	75	
Samuel Burgess, " " ".....	48 81	
J. W. Howard, " " ".....	187 19	312 20
Thos. Waters of S., late Sheriff, Montgomery county.....	8 60	
Edwin H. Waters, " " ".....	1 40	
Wm. A. Viers, " Collector, " ".....	255 89	
Charles H. Griffith, " " ".....	42 29	
Jno. W. Bell of A., " " ".....	80 40	388 58
W. A. Jarboe, Sr., Collector, Prince George's county.....	1,015 94	1,015 94
Carried forward.....		\$11,934 73

TABLE No. 10.—*Continued.*

FROM WHOM RECEIVED.	Interest.	Aggregate.
Brought forward.....		\$11,934 73
Thomas C. Bailey, late Sheriff, Queen Anne's county.....	\$1 57	
Wm. Carmichael, " Collector, " " " "	93	
James Denny, " " " " " "	22 35	
R. H. N. Roe, " " " " " "	75 38	
Benj. Foxwell, late Sheriff, St. Mary's county.....	20	100 23
B. R. Abell, " " " " " "	4 20	
J. Frank Ford, Clerk, " " " "	80 58	
Jas. R. Alvey, Collector, " " " "	79	
J. T. Gough, " " " " " "	25 58	
R. King Clark, " " " " " "	44 21	
Wm. F. Ford, " " " " " "	84 37	
Wm. Coulbourne of I., Sheriff, Somerset county.....	5 11	239 93
Benj. F. Lankford, late Collector, " " " "	70 42	
William S. Grace, Sheriff, Talbot county.....	1 90	75 53
A. W. Leeke, late Collector " " " "	624 93	
Jno. L. Hopkins, " " " " " "	100 09	
Wm. N. Keller, late Collector, Washington county.....	1,096 78	726 92
Wm. M. Lantz, " " " " " "	98 88	
John H. Wade, " " " " " "	11 14	
William Twilley, late Sheriff, Wicomico county.....	10 38	1,206 80
Lev R. Dorman, " " " " " "	5 00	
John P. Hargis, late Collector, Worcester county.....	232 89	15 38
S. E. Mason, " " " " " "	291 54	
		524 43
Totals.....		\$14,823 92

TABLE No. 11.

Receipts into the Treasury during the Fiscal Year ended September 30th, 1877, from Tax on Protests.

FROM WHOM RECEIVED.	Amount.
Thomas Harris Hodges, Notary Public, Baltimore City.....	\$2,469 00
Walter S. Wilkinson, " " " "	2,794 00
George E. Sangston, " " " "	1,108 00
Edward Raine, " " " "	196 00
R. E. Jamar, " " Elkton, Cecil County.....	600 00
Horatio J. Sheppard, " " Rising Sun, Cecil County...	24 00
John W. Hines, " " Chestertown, Kent " ...	190 00
Charles Estes, Late " " " " " ...	75 00
John Satterfield, " " Easton, Talbot " ...	193 00
Total.....	\$7,649 00

TABLE No. 12.

Receipts into the Treasury during the Fiscal Year ended September 30th, 1877, from Sheriffs.

FROM WHOM RECEIVED.	Interest.	Fines and Forfeitures.	Aggregate.
John G. Bauer, Sheriff Allegany County...	.....	\$470 94	\$470 94
James C. Lynn, late " " " " .....	.....	582 45	582 45
Rich'd L. Gross, " " " "	\$14 86	70 00	84 86
Thomas S. Nutwell, Sheriff Anne Arundel Co. ....	.....	385 40	385 40
Stephen Barton, " Baltimore County... ..	11	88 71	88 82
John F. Cox, late " Calvert " "	1 87	32 85	34 72
Reynolds Y. Collins " Caroline " " .....	.....	19 00	19 00
Edward Devilbiss, late " Carroll " "	8 28	160 00	168 28
Geo. A. Fringer, " " " "	31 94	148 00	179 94
Jas. W. White, " " " " .....	.....	118 44	118 44
Benoni Cooling, " Cecil " " .....	.....	160 27	160 27
Amos Alexander, late " " " " .....	.....	651 00	651 00
Richard Thomas, " " " "	94 85	406 25	501 10
Levin T. Dunnoek, " Dorchester " " .....	.....	249 57	249 57
John Sweadner, " Frederick " " .....	.....	675 39	675 39
John C. Dunham, " Garrett " "	3 50	165 50	169 00
Ed. Jamison, late " " " "	6 20	62 80	69 00
Geo. Wm. Hanway, " Harford " "	27 26	1,328 48	1,355 74
Geo. W. Carr, " Howard " "	3 00	66 00	69 00
Philip Medders, " Kent " " .....	.....	23 75	23 75
Thos. Waters, of S. late " Montgomery "	8 60	51 77	60 37
Edwin H. Waters, " " " "	1 40	70 00	71 40
*Theo. J. Hunt, " Prince Geo. " " .....	.....	36 95	36 95
Jas H. Straughn, " Queen Anne's " " .....	.....	3 00	3 00
Thos. C. Bailey, late " " " "	1 57	15 00	16 57
B. R. Abell, " St. Mary's " "	4 20	47 00	51 20
Benj. Foxwell, late " " " "	20	2 00	2 20
W. Coulbourn, of Isaac, Sheriff Somerset Co.	5 11	300 97	306 08
Wm. S. Grace, Sheriff Talbot County.....	1 90	142 88	144 78
L. R. Dorman, Sheriff Wicomico County.....	5 00	120 00	125 00
Wm. Twilley, late Sheriff Wicomico County.....	10 38	45 84	56 22
DeWitt C. Fooks, Sheriff Worcester County.....	.....	5 00	5 00
Totals.....	\$230 23	\$6,705 21	\$6,935 44

*\$27 55 of this amount was paid through Henry Brooke, Esq., Clerk.

TABLE No. 13.

Showing the Receipts into the Treasury during the Fiscal Year ended September 30th, 1877, from License and Tax upon Premiums paid by Foreign Insurance Companies within the State of Maryland.

COMPANIES.	Attorney.	Amount.
A.		
Atlas Fire Ins. Co. of Hartford Conn.	John McKim.....	\$ 100 00
Amazon Insurance Co. of Cincinnati, Ohio.....	William I. Montague.....	100 00
American Fire Ins. Co. of Phila., Pa.	E. A. Richardson.....	346 90
Ætna Fire Ins. Co. of Hartford, Conn.	J. G. Proud.....	198 39
Atlantic Fire Ins. Co. of Brooklyn, New York.....	E. A. Richardson.....	100 00
Ætna Life Ins. Co. of Hartford, Conn.	Thos. R. Alexander.....	307 57
American Life Ins. Co. of Phila., Pa.	E. B. Tyler.....	876 23
American Central Insurance Co. of St. Louis.....	Geo. P. Kane.....	100 00
American Ins. Company of Newark, New Jersey.....	J. E. Alford.....	100 00
Atlantic Mutual Life Ins. Co., of N.Y.	R. J. Ruth.....	100 00
Amity Ins. Co., of N. Y.....	G. W. S. Hall.....	75 00
B.		
Berkshire Life Ins. Co. of Pittsfield, Mas.....	Munroe Snell.....	100 00
Ben Franklin Fire Ins. Company of Alleghany, Pa.....	H. G. Stewart.....	100 00
Buffalo German Insurance Company of New York.....	W. F. C. Gerhardt.....	100 00
Brooklyn Life Ins. Co., New York....	A. E. Hatch.....	249 92
Bangor Insurance Company, Maine....	J. A. Rigby.....	100 00
Buffalo Fire Insurance Co., N. Y.....	David Yost.....	100 00
British American Insurance Company, Canada.....	R. C. Lockett.....	100 00
British and Foreign Marine Ins. Co., of Liverpool, England.....	Jas. Carey Coale.....	125 00
C.		
Commerce Fire Ins. Co. of Albany, New York.....	R. C. Lockett.....	100 00
Connecticut General Life Ins. Co., of Hartford, Conn.....	R. C. Lockett.....	100 00
Connecticut Fire Insurance Company of Hartford, Conn.....	R. C. Lockett.....	100 00
Commercial Union Insurance Company of England.....	William I. Montague.....	143 39
Charter Oak Life Ins. Co. of Hartford, Conn.....	S. W. T. Hopper.....	601 25
Continental Fire Ins. Co. of N. Y....	Edward T. Gegan.....	100 00
Continental Life Ins. Co. of N. Y....	J. W. Langley.....	100 00
City Insurance Co., of Pittsburg, Pa.	M. S. Hess.....	100 00
Amount carried forward.....		\$4,723 65

TABLE No. 13—*Continued.*

COMPANIES.	Attorney.	Amount.
Amount brought forward		\$4,723 65
C.		
Connecticut Mutual Life Ins. Co of Hartford, Conn.....	John Carson.....	100 00
Continental Life Ins. Co. of Hartford, Conn.....	P. P. Clements.....	100 00
Citizens Ins. Co. of Newark, N. J.....	J. Savage Williams.....	100 00
Citizens' Ins. Co. of St. Louis, Mo.....	W. F. C. Gerhardt.....	100 00
Commerce Ins. Co., of N. Y.....	G. W. S. Hall.....	75 00
Capitol City Fire Ins. Co., of Wash- ington, D. C.....	Jas. S. Watkins.	108 33
Commonwealth Ins. Co., of Boston, Mass.....	T. W. Lawford.....	100 00
Clinton Fire Ins. Co., of N. Y.....	G. W. S. Hall.....	33 33
D.		
Delaware State Fire and M'ne Ins. Co	H. G. Stewart.....	100 00
E.		
Equitable Fire Insurance Company of Nashville, Tenn.....	O. F. Bresee.....	100 00
Exchange Fire Insurance Co. of N. Y.	Wm. P. Webb.....	100 00
Equitable Life Assurance Society of U. S., of New York.....	R. H. Mitchell.....	724 48
Equitable Fire and Marine Ins. Co., of Providence, R. I.....	J. S. Maury.....	91 67
F.		
Fire Association of Phila., Pa.....	R. C. Lockett.....	481 27
Franklin Fire Ins. Co. of Phila.....	J. A. Rigby.....	148 54
Farmers Mutual Fire Insurance Co. of Wilmington, Del.....	F. A. Ellis.....	100 00
Firemen's Fund Ins. Co. of Cal.....	J. C. Keighler.....	100 00
Fairfield Fire Insurance Company of South Norwalk, Conn.....	Joseph Selby.....	100 00
Farmville Ins. and Banking Co., Va.	H. G. Stewart.....	100 00
Fireman's Ins. Co. of Newark, New Jersey.....	C. R. Gallagher.....	100 00
Farragut Fire Ins. Co. of New York..	H. Tolle.....	100 00
Farmers Fire Ins. Co., of York, Pa.....	Jas. Harry.....	353 68
G.		
ermania Life Ins. Co. of New York	H. Wenzing.....	250 23
Germania Fire Ins. Co. of New York	J. G. Proud.....	100 00
Globe Mutual Life Ins. Co. of N. Y..	Wilson R. Boyd.....	100 00
German Amer. Fire Ins. Co. of N. Y.	E. T. Gegan.....	220 00
Guardian Assurance Co. of London..	J. Birckhead, Jr.....	100 00
Girard Fire & Marine Ins. Co. of Phil.	D. L. Holden.....	100 00
Amount carried forward.....		\$9,010 17

TABLE No. 13—*Continued.*

COMPANIES.	Attorney.	Amount.
Amount brought forward.....		\$9,010 17
G.		
Guaranty Fire Ins. Co. of N. Y.....	Walter S. Wilkinson.....	100 00
Glen's Falls Ins. Co. of New York....	James E. Alford.....	100 00
Germania Ins. Co. of Newark N. J....	W. F. C. Gerhardt.....	100 00
Globe Ins. Co. of Boston, Mass.....	J. E. Alford.....	100 00
Guardian Fire Ins. Co., of N. Y.....	H. H. Adair.....	58 33
H.		
Hartf'd Fire Ins. Co. of Hartf'd, Conn	Geo. B. Coale.....	205 00
Home Insurance Co. of New York....	Geo. B. Coale.....	100 00
Hamberg Bremen Ins. Co. of Germany	J. C. Keighler.....	100 00
Hoffman Fire Ins. Co. of New York..	W. Stewart Polk.....	100 00
Home Fire Ins. Co. of Columbus, O....	Edward T. Gegan.....	100 00
Hartford Steam Boiler Inspection and Insurance Co. of Conn.....	Thos. W. Lawford.....	142 40
Hudson Fire Ins. Co. of Jersey City, N. J.....	E. G. Parker.....	100 00
Hanover Fire Ins. Co. of New York....	G. S. Harlan.....	260 38
Home Ins. Co., of Newark, N. J.....	W. S. Polk.....	100 00
I.		
Ins. Co. of North America of Phil., Pa	Charles H. Reeves.....	5,016 93
Imperial Fire Ins. Co. of London.....	Geo. P. Kane.....	100 00
Ins. Co. of the State of Pa. of Phila...	J. S. Williams.....	146 23
J.		
John Hancock Mutual Life Ins. Co. of Boston, Mass.....	Jno. Carson.....	100 00
Jefferson Ins. Co., of St. Louis, Mo...	Jos. Selby.....	133 33
K.		
Knickerbocker Life. Ins Co. of N. Y.	A. M. Neale.....	334 87
Knickerbocker Casualty Ins. Co. of N. Y.	P. E. Kent.....	100 00
L.		
Lorillard Fire Ins. Co. of New York	Geo. B. Coale.....	100 00
Lamar Fire Ins. Co. of New York....	C. R. Gallagher.....	100 00
Lancashire Ins. Co. of London.....	C R. Gallagher.....	100 00
Lycoming Fire Ins. Co. of Muncey, Pa	Jos. Selby.....	571 44
Lancaster Fire Ins. Co. of Penna....	Jos. Selby.....	100 00
Liverpool, London and Globe Insur- ance Company of London.....	W ¹ Stewart Polk.	170 00
London Assurance Corporation of London, England.....	Edward T. Gegan.....	100 00
Lynchburg Ins. Co., of the State of Va	Jos. Selby.....	100 00
Amount carried forward.....		\$17,949 08

TABLE No. 13—Continued.

COMPANIES.	Attorney.	Amount.
Amount brought forward.....		\$17,949 08
M.		
Manayunk Ins. Co. of Phila., Penna.	J. Birkhead, Jr.....	100 00
Manhattan Life Ins. Co. of N. Y.....	James E. Alford.....	100 00
Mechanics Fire Ins. Company of N. Y.	S. W. T. Hopper.....	100 00
Merchants and Mechanics Insurance Co. of Richmond, Va.....	W. Stewart Polk.....	100 00
Meriden Fire Insurance Co. of West Meriden, Conn.....	Joseph Selby.....	100 00
Manhattan Fire Insurance Company of N. Y.....	E. A. Richardson.....	100 00
Mutual Benefit Life Ins. Co. of New Jersey.....	Wm. P. Webb.....	100 00
Metropolitan Life Insurance Company of N. Y.....	William F. Primrose.....	276 97
Massachusetts Mutual Life Ins., Co. of Springfield, Mass.....	Thos. W. Lawford.....	201 29
Mutual Life Ins. Co. of New York.....	O. F. Bresee.....	163 14
Millville Mutual Marine and Fire In- surance Co. of N. J.....	Thaddeus Forrest.....	100 00
Merchants Ins. Co. of Newark, N. J.	W. F. C. Gerhardt.....	100 00
Manufacturers Ins. Co. of Newark, N. J.	Walter S. Wilkinson.....	100 00
Mercantile Mutual Marine Ins. Co. of N. Y.....	J. A. Rigby.....	100 00
Merchants Ins. Co. of Providence, R. I.	J. S. Maury.....	100 00
Mississippi Valley Fire and Marine Ins. Co., of Memphis, Tenn.....	J. J. Jackson.....	100 00
Metropolitan Plate Glass Ins. Co., of N. Y.....	C. R. Gallagher.....	133 33
Mercantile Fire Ins. Co., of N. Y.....	H. Tolle.....	100 00
Mercantile Ins. Co., of Cleveland, O.	C. W. Lawford.....	100 00
Merchants & Traders Ins. Co. of N. Y.	H. Tolle.....	66 66
N.		
Niagara Fire Insurance Co. of N. Y.	Geo. S. Harlan.....	151 33
Northwestern National Fire & Marine Ins. Co. of Milwaukee.....	C. R. Gallagher.....	100 00
North British and Mercantile Ins. Co. of London.....	George B. Coale.....	163 46
New England Mutual Life Ins. Co. of Boston, Mass.....	J. W. Jenkins.....	395 21
National Fire Insurance Co. of Hart- ford, Conn.....	John G. Proud.....	100 00
New York Life Ins. Co. of N. Y.....	W. H. Blackford.....	276 28
North Western Mutual Life Ins. Co. of Wis.....	L. Miller.....	100 00
National Fire Ins. Co. of N. Y.....	R. C. Luckett.....	100 00
Northern Ins. Co. of London, Eng.....	Geo. P. Kane.....	100 00
Northern Ins. Co. of N. Y.....	W. S. Wilkinson.....	100 00
National Life Ins. Co., of Chicago, Ills.	A. B. Granzburg.....	100 00
New Hampshire Fire Ins. Company, of Manchester, N. H.....	M. W. Hewes.....	100 00
Amount carried forward.....		\$22,076 75

TABLE No. 13—*Continued.*

COMPANIES.	Attorney.	Amount.
Amount brought forward.....		\$22,076 75
N.		
North Carolina State Life of Raleigh N. C.....	Jas. S. Watkins.....	66 66
New York and Boston Ins. Co., of N. Y.....	J. S. Williams.....	75 00
O.		
Orient Mutual Ins. Co. of N. Y.....	C. Morton Stewart.....	100 00
Orient Fire Ins. Co. of Hartford, Conn.	R. C. Lockett.....	100 00
Old Dominion Ins. Co. of Richmond, Va.....	E. G. Parker.....	100 00
P.		
People's Fire Ins. Co. of Newark, New Jersey.....	R. C. Lockett.....	100 00
Providence Washington Insurance Co. of R. I.....	J. C. Keighler.....	100 00
Pennsylvania Fire Insurance Co. of Phila.....	E. A. Richardson.....	329 03
Phoenix Fire Insurance Co. of Hart- ford, Conn.....	E. A. Richardson.....	153 53
Phoenix Mutual Life Ins Co. of Hart- ford, Conn.....	Geo. S. Darling.....	143 11
Penn Mutual Life Ins. Co. of Phila...	E. B. Duval.....	2,480 18
Phoenix Insurance Company of New York.....	J. A. Rigby.....	294 88
People's Fire Ins. Co. of Trenton, N. J.	Edward T. Gegan.....	100 00
Philadelphia Fire Ins. Co. of Phila...	H. Tolle.....	100 00
Petersburg Savings and Insurance Co. of Va.....	W. F. C. Gerhardt.....	100 00
Prescott Fire Ins. Co. of Boston, Mass.	C. R. Gallagher.....	100 00
Provident Savings Life Assurance Society of N. Y.....	David Yost.....	66 66
Pacific Mutual Marine Ins. Co. of N. Y.	S. W. T. Hopper.....	100 00
Protection Life Ins. Co. of Chicago Ills	Geo. W. Benso.....	75 00
Q.		
Queen's Insurance Co. London.....	J. C. Keighler.....	207 61
R.		
Richmond Fire Association of Va.....	J. S. Williams.....	100 00
Relief Fire Insurance Company of New York.....	W. P. Webb.....	100 00
Royal Ins. Co. of Liverpool.....	N. P. Campbell.....	381 07
Railway Passenger Assurance Co. of Hartford, Conn.....	Thos. C. McGuire.....	100 00
Royal Canadian Ins. Co. of Montreal, Canada.....	J. A. Rigby.....	186 25
Amount carried forward.....		\$27,835 73

TABLE No. 13.—*Continued.*

COMPANIES.	Attorney.	Amount.
Brought forward.....		\$27,835 73
R.		
Republic Fire Ins. Co. of New York..	S. W. T. Hopper.....	100 00
Roger Williams Ins. Co., R. I.....	J. S. Maury.....	174 32
Rochester German Ins. Co. of N. Y..	William I. Montague.....	100 00
Resolute Ins. Co., of N. Y.....	G. W. S. Hall.....	75 00
Revere Fire Co., of Boston, Mass.....	G. W. S. Hall.....	33 33
S.		
Security Insurance Company of New Haven, Conn.....	Jos. Selby.....	100 00
St. Louis Fire Ins. Co. of St. Louis, Mo	George P. Kane.....	100 00
St. Nicholas Fire Ins. Co. of N. Y....	William I. Montague.....	100 60
Shawmut Ins. Co. of Boston.....	W. S. Wilkinson.....	100 00
Springfield Fire and Marine Ins. Co. of Mass.....	J. G. Proud.....	100 00
St. Joseph Fire and Marine Insurance Company of Mo.....	Geo. P. Kane.....	100 00
Scottish Commercial Insurance Co. of Scotland.....	E. A. Richardson.....	176 71
Standard Fire Insurance Company of Trenton, N. J.....	W. F. C. Gerhardt.....	100 00
St. Paul Fire & Marine Ins. Co., Minn.	C. R. Gallagher.....	100 00
Shee and Leather Fire Insurance Co., of Boston, Mass.....	Walter S. Wilkinson.....	100 00
Southern Underwriter Ass'n of N. C.	J. S. Watkins.....	100 00
T.		
Travelers' Life and Accident Ins. Co. of Hartford, Conn.....	L. S. Read.....	152 65
Traders Ins. Co. of Chicago, Ills.....	John O. T. Allmand.....	100 00
Trade Ins. Co. of Camden, N. J.....	Edward G. Parker.....	100 00
U.		
Universal Life Ins. Co. of N. Y.....	C. J. R. Thorpe.....	335 30
United States Life Ins. Co. of N. Y..	Daniel Schoolhaus.....	342 40
Union Ins. Co., of Phila.....	E. A. Richardson.....	100 00
Union Mutual Life Ins. Co. of Boston, Mass.....	Daniel Schoolhaus.....	267 49
V.		
Virginia Fire and Marine Ins. Co. of Richmond.....	Geo. P. Kane.....	100 00
W.		
Williamsburg City Fire Ins. Co. of N. Y.	Edward T. Gegan.....	100 00
Washington Life Ins. Co. of N. Y.....	Danl. G. Emory.....	153 79
Westchester Fire Ins. Co. of New Rochelle, N. Y.....	E. G. Parker.....	100 00
Western Assurance Co. of Toronto, Canada.....	Joseph Selby.....	100 00
TOTAL.....		\$31,446 72

TABLE No. 14.

Showing the balance of Bounty, Deaf and Dumb, Hospital Loan, and Public School Taxes for 1877, in the hands of the Collectors of the several Counties and Baltimore City, to be accounted for.

COUNTIES AND CITY OF BALTIMORE.	COLLECTORS.	DISTRICT.	BALANCES.	AGGREGATE.
Allegany County.....	Jos. B. Stottlemeyer...	1	\$1,271 26	\$ 7,320 71
	William Hall.....	2	2,567 01	
	James Armstrong.....	3	1,872 75	
	Patrick Mullen.....	4	1,600 69	
Anne Arundel Co....	Alex. R. Claytor.....	1	3,073 31	12,560 06
	Ezra R. W. Sheckell..	2	1,664 94	
	Henry S. Anderson...	3	1,017 57	
	Jacob Watts.....	4	2,164 26	
	Saml. S. Traey.....	5	1,317 20	
	John T. Hammond....	Annapolis	3,063 18	
	Hamilton G. Webb...	8	259 60	
Baltimore City.....	George P. Thomas....	All	225,192 52	225,192 52
Baltimore County....	Daniel Shamberger...	All	54,714 69	54,714 69
Calvert County.....	James S. Thomas.....	1	237 36	707 29
	David J. Bowen.....	2	376 81	
	Jos. S. Sunderland....	3	93 12	
Caroline County.....	Alex. Saulsbury	1	660 65	6,481 09
	James S. Whitby.....	2	1,482 16	
	R. J. W. Garey.....	3	2,360 72	
	E. Madison Towers...	4	1,188 68	
	Elijah Hignatt.....	5	788 88	
Carroll County.....	Washington Reaver...	1	2,412 38	12,515 65
	J. Hamilton Singer...	2	575 96	
	Daniel Myers.....	3	852 35	
	Jesse Long.....	4	825 12	
	Richard H. Wadlow...	5	1,317 72	
	Joseph Weimer.....	6	1,521 00	
	George P. Albaugh...	7	1,554 87	
	Isaac T. Green.....	8	325 31	
	Byron S. Dorsey.....	9	1,160 47	
	Jacob Sharretts.....	10	783 27	
	Joseph A. Waesche...	11	853 26	
	George P. Buckey.....	13	333 94	
Oecil County.....	Amos Wilson.....	1	1,753 75	14,577 74
	Edward H. Biddle....	2	1,929 67	
	Samuel H. Miller.....	3	1,820 68	
	Henry Hess.....	4	966 05	
	J. Scott Ferguson.....	5	2,555 57	
	Wm. A. Tosh.....	6	2,139 22	
	Jos. E. Reynolds.....	7	1,546 75	
	Richard H. Crothers..	8	316 86	
	George W. Oldham...	9	1,549 19	
Carried forward....				\$334,069 75

TABLE No. 14.—*Continued.*

COUNTIES AND CITY OF BALTIMORE.	COLLECTORS.	DISTRICT.	BALANCES.	AGGREGATE.
Bro't forward.....				\$334,069 75
Charles County.....	D. J. Braquunier.....	1	\$ 631 16	
	Geo. B. Lancaster.....	2	668 61	
	F. O. Medley.....	3	1,503 53	
	F. D. Mudd.....	4	191 65	2,994 95
Dorchester County....	William L. Smoot....	1	725 00	
	Josiah B. Nesbitt.....	2 & 12	2,169 00	
	Wm. W. Storr.....	3	819 00	
	William Keene, of B.	4	169 68	
	A. W. Cooper.....	5, 6 & 10	1,190 00	
	Wm. A. Twilley.....	7 & 13	2,872 00	
	Thomas B. Travers...	8	42 16	
	A. D. Jones.....	9	624 00	
	Uriah Hurley.....	11	375 00	8,985 84
Frederick County.....	William H. Miller....	All	5,975 82	5,975 82
Garrett County.....	Abraham Miller.....	All	2,829 34	2,829 34
Harford County.....	Edward F. Johns.....	1	2,267 97	
	Ambrose Cooley.....	2	5,827 15	
	Jas. M. Anderson.....	3	2,320 12	
	A. J. Wiley.....	4	2,969 61	
	M. N. Whiteford.....	5	2,349 29	15,734 14
Howard County.....	Rezin Hopkins.....	1	1,229 48	
	Evan A. Jones.....	2	664 32	
	C. Hammond Carr....	3	1,929 95	3,823 75
Kent County.....	Richard H. Corbally..	1	3,003 41	
	Frisby H. Boulden....	2	2,944 38	
	George T. Williams...	3	1,905 92	
	James A. Shaw.....	4	2,167 69	
	Chas. C. Strong.....	5	1,948 05	11,969 45
Montgomery County..	H. B. Magruder.....	1	1,310 77	
	Charles R. Murphy...	2	914 45	
	Joseph C. White.....	3	1,120 83	
	William G. Connell...	4	3,825 62	
	Maurice J. Weller....	5	2,917 76	10,089 43
Prince George's Co...	Wm. A. Jarboe, Sr...	All	15,651 55	15,651 55
Queen Anne's Co.....	John W. Johnson.....	1	1,945 90	
	Thomas H. Walls.....	2	2,254 79	
	Wm. Gould.....	3	2,650 73	
	*J. H. W. G. Weedon	4	1,422 61	
	Francis W. Lowe.....	5	1,943 97	
	Wm. Dever.....	6	1,142 18	11,360 18
St. Mary's County....	John L. Foxweil.....	1	800 42	
	George N. Wise.....	2	920 60	
	Joseph T. Gough.....	3	904 29	
	James R. Alvey.....	4 & 7	789 57	
Carried forward.....			\$3,414 88	\$423,484 20

*Since Paid.

TABLE No. 14.—*Continued.*

COUNTIES AND CITY OF BALTIMORE.	COLLECTORS.	DISTRICT.	BALANCES.	AGGREGATE.
Bro't forward.....	.....	.....	\$3,414 88	\$423,484 20
St. Mary's County....	John W. Tippet.....	5	64 90	
	James S. Posey.....	6	12 49	
				3,492 27
Somerset County.....	W. Coulbourne, of I..	All	6,795 37	6,795 37
Talbot County.....	John L. Hopkins.....	All	7,669 05	7,669 05
Washington County..	William M. Lantz.....	All	7,019 61	7,019 61
Wicomico County.....	Levin R. Dorman.....	All	6,147 86	6,147 86
Worcester County.....	De Witt C. Fooks.....	All	4,579 13	4,579 13
Total balance.....	.....	.....	.....	\$459,187 49
Of this sum there is due :				
For Bounty Tax.....	.....	.....	146,407 60	
“ Deaf and Dumb Tax.....	.....	.....	19,964 67	
“ Hospital Tax.....	.....	.....	26,619 57	
“ Public School Tax.....	.....	.....	266,195 65	
Total.....	.....	.....	.....	\$459,187 49

TABLE No. 15.

Showing the Balances, exclusive of interest, due by Collectors of State Taxes, as of September 30th, 1877, from 1843 to 1876, inclusive.

COUNTIES AND BALTO. CITY.	COLLECTORS.	What Year.	Balance of Tax Due.	Aggregate.
Allegany County.....	J. F. McCullough....	1867	\$ 667 29	\$ 1,233 30
	J. B. Robinette.....	1873	25 71	
	Jos. B. Stottlemeyer	1876	280 22	
	Wm. Hall.....	1876	260 08	
Anne Arundel County.....	Edwd. Baldwin.....	1869	2,075 53	8,854 69
	C. McC. Claytor....	1873	1,268 19	
	Thos. C. Boone.....	1873	2,170 24	
	do. do.	1874	2,572 70	
	Albert K. Starlings.	1874	64 05	
	James Lusby.....	1875	3 75	
	*Alex. R. Claytor.	1876	700 23	
Baltimore City.....	Baltimore City.....	1848	272 46	384,848 17
	do. do.	1849	5,015 30	
	do. do.	1850	12,235 64	
	do. do.	1851	7,043 56	
	do. do.	1852	17,388 47	
	do. do.	1853	11,974 20	
	do. do.	1854	20,717 11	
	do. do.	1855	12,192 67	
	do. do.	1856	12,859 32	
	do. do.	1857	9,942 10	
	do. do.	1858	12,653 73	
	do. do.	1859	7,787 81	
	do. do.	1860	10,561 14	
	do. do.	1861	11,388 99	
	do. do.	1862	38,741 26	
	do. do.	1863	36,821 15	
	do. do.	1864	13,560 54	
	do. do.	1865	21,349 49	
	do. do.	1866	8,684 62	
	do. do.	1867	1,527 07	
	do. do.	1868	121 27	
	do. do.	1869	198 46	
	do. do.	1870	806 00	
	do. do.	1871	856 87	
	do. do.	1874	4,359 37	
	do. do.	1875	51,924 42	
	do. do.	1876	53,865 21	
Baltimore County.....	William Button.....	1864	8 82	
	do. do.	1865	1,505 90	
	do. do.	1866	4,134 94	
	Jacob Beckley.....	1868	44 33	
	J. Dixon O'Dell....	1868	2,012 74	
	Abraham Jessop....	1868	2,495 83	
	Nelson Cooper.....	1868	1,245 38	
Carried forward.....	\$11,447 94	\$394,936 16

*Since Paid.

TABLE No. 15—Continued.

COUNTIES AND BALTO. CITY.	COLLECTORS.	What Year.	Balance of Tax Due.	Aggregate.
Bro't forward			\$11,447 94	\$394,936 16
Baltimore County Cont'd....	James H. Onion.....	1868	2,392 72	
	John W. McCauley.	1868	150 70	
	do. do.	1869	504 42	
	do. do.	1870	2,080 47	
	do. do.	1871	5,438 47	
	Martin Conn.....	1868	20 82	
	do. do.....	1869	68 86	
	do. do.....	1871	452 55	
	*Thos. P. Phillips..	1871	757 73	
	*Zachariah Albau..	1870	18 67	
	* do. do. ..	1871	4 29	
	Thos. M. Scott	1871	373 53	
	John E. Crout.....	1872	891 43	
	W. T. McCauley....	1873	744 78	
	Daniel Stabler.....	1872	12 44	
	do. do.	1875	146 91	
	Wm. Rutledge.....	1874	56 18	
	do. do.	1875	299 01	
	Hugh O'Conner.....	1873	219 00	
	do. do.	1874	258 31	
	do. do.	1875	2,007 22	
	Jas. C. Harrison....	1872	363 18	
	do. do.	1873	1,884 19	
	do. do.	1874	8,007 00	
	Charles T. Haile....	1874	825 08	
	do. do.	1875	2,783 15	
	Wm. T. Randle.....	1873	142 63	
	do. do.	1874	17 78	
	do. do.	1875	75 73	
	Abraham Bossom...	1875	178 15	
	Columbus I. Shipley	1875	1,394 36	
	L. M. Weiderman..	1875	890 78	
	Wm. A Slade.....	1875	275 61	
	Jabez Armacost....	1876	9,954 08	
				55,138 17
Calvert County.....	Elind Simmons	1850	5 65	
	Henry F. Gibson....	1859	26 50	
	Wm. D. Hellen.....	1865	7 39	
	J. B Hutchins.....	1865	284 87	
	Jas. B. Breeden.....	1876	74 48	
				398 89
Caroline County.....	James H. Barwick..	1845	686 81	
	Edward Dabson....	1860	364 41	
	Jos. Pearson.....	1867	83 74	
	W. C. Willoughby	1871	62 96	
	Henry Mobray....	1872	163 18	
	James L. Payne.....	1873	2 01	
	Thomas S. Day.....	1874	9 24	
	do. do.	1875	895 71	
	George W. Porter..	1874	2 21	
	Elijah Hignutt.....	1875	6 80	
	do. do.	1876	29 63	
	Wm. W. Rickards.	1876	761 43	
Carried forward.....			\$3,068 13	\$450,473 22

* Since Paid.

TABLE No. 15—*Continued.*

COUNTIES AND BALTO. CITY.	COLLECTORS.	What Year.	Balance of Tax Due.	Aggregate.
Bro't forward.....			\$3,068 13	\$450,473 22
Caroline County.....	*Jas. S. Whitby....	1876	183 18	
	R. J. W. Garey....	1876	474 18	3,725 49
Carroll County.....	Jacob Holmes.....	1871	623 71	
	Isaiah Hann.....	1871	12 37	
	do. do.....	1872	34 24	
	do. do.....	1873	247 30	
	Benj Jackson.....	1873	216 94	
	Daniel Myers.....	1875	2 48	
	do. do.....	1876	359 08	
	Byron S Dorsey....	1876	553 39	
	Ed. Spaulding.....	1876	37 33	
	Jesse Long.....	1876	52 87	
	Joseph Weimer.....	1876	983 23	
	Geo. P. Albaugh....	1876	2,018 11	
	Isaac T. Green.....	1876	7 36	
	Jacob Sharretts....	1876	138 72	5,287 13
Cecil County.....	Thos. P. Hazel.....	1868	16 71	
	do. do.....	1869	84 73	
	Wm. H. Pearce.....	1869	275 03	
	George G. Morgan..	1873	371 55	
	Benj. F. Logan.....	1873	190 10	
	Samuel J. Janness..	1873	4 13	
	Francis A. Linton..	1875	42	
	Geo. W. Oldham....	1876	412 83	1,355 50
Charles County.....	Wm. B. Carpenter..	1874	515 12	
	J. H. Marlow.....	1874	233 05	
	do. do.....	1875	263 82	
	Ed. Milstead.....	1875	843 15	
	F. McWilliams.....	1875	1,507 80	
	*G. W. Chappelier..	1875	1,413 93	
	*D. J. Braqunier...	1876	115 09	
	F. O. Medley.....	1876	44 75	
	F. D. Mudd.....	1876	125 97	5,062 63
Dorchester County.....	John W. Brohawn..	1862	127 10	
	R. H. Gambrell.....	1862	186 71	
	do. do.....	1863	1,803 79	
	Martin L. Wall.....	1865	981 26	
	Thomas W. Wright..	1866	1,053 49	
	do. do.....	1867	1,155 49	
	John H. Seward.....	1868	813 28	
	John H. Noble.....	1875	682 98	
	Herbert Holt.....	1875	95 08	
	do. do.....	1876	682 33	
	W. L. Smoot.....	1876	413 46	
	J. B. Nesbit.....	1876	231 85	
	Uriah Hurley.....	1876	464 09	
	*W. B. Keene of B..	1876	6 09	
	A. W. Cooper.....	1876	327 66	9,024 66
Frederick County.....	Geo. W. Miller.....	1875	640 86	
	Wm. H. Miller.....	1876	423 74	1,064 60
Carried forward.....				\$475,993 28

* Since Paid.

TABLE No. 15—Continued.

COUNTIES AND BALTO. CITY.	COLLECTORS.	What Year.	Balance of Tax Due.	Aggregate
Bro't forward.....				\$475,993 28
Garrett County.....	Charles Bill.....	1873	\$ 93 36	
	J. Z. Browning....	1873	9 64	103 00
Harford County.....	John T. Street.....	1871	2,487 81	
	Wm. H. Wilson....	1872	34 30	
	do. do.	1873	2,668 35	
	Archib'd Heaps, Jr.	1875	2,878 26	
	John C. Hanna.....	1875	2,722 98	
	*Jas. M. Scarff.....	1875	1,321 11	
	Edward F. Jones....	1876	865 55	
	Thos. H. Snowden..	1876	3,518 30	
	James S. Calder....	1876	1,369 82	
	M. N. Whiteford...	1876	643 71	18,510 19
Howard County... ..	W. H. Crawford....	1845	109 04	
	*Rezin Hopkins....	1876	59 55	168 59
Kent County.....	Edwin Crouch.....	1867	1,097 96	
	John W. Dwyer....	1867	136 82	
	Wm. A. Thomas....	1871	2 91	
	Morgan Brown.....	1872	153 42	
	John H. Thomas....	1875	37 84	1,428 95
Montgomery County.....	D. H. Chandler.....	1843	123 47	
	do. do.....	1844	1,204 31	
	do. do.....	1845	2,794 95	
	Nelson Burns.....	1846	82 34	
	W. O. Chappell.....	1847	2,519 31	
	do. do.....	1848	3,217 61	
	John M. Viers.....	1861	905 75	
	Wm. Mullican.....	1872	2,023 60	
	S. C. Thompson....	1875	183 42	
	John H. Williams...	1874	2,763 45	
	do. do.	1875	715 71	
	Wm. A. Viers.....	1875	3,371 16	
	H. B. Magruder....	1876	16 07	
	Chas R. Murphy....	1876	4 71	
	Jos. C. White.....	1876	1,381 52	
	W. G. Connell.....	1876	529 77	
	Maurice J. Weller..	1876	7 21	21,844 36
Prince George's County.....	Thos. Harvey.....	1863	99 57	
	B. H. Beckett, Sr...	1869	615 29	
	Wm. A. Jarboe, Sr.	1876	10,258 82	10,973 68
Queen Anne's County.....	H. Goodhand.....	1872	83 15	
	C. F. Hollingsworth	1875	413 46	
	*Edwin W. Spear...	1875	104 64	
	do. do.	1876	2,098 17	
	*Geo. W. Legg.....	1875	599 23	
	do. do.....	1876	2,534 11	
	Thos. H. Walls....	1876	2,123 14	
	*J. H. W. G. Weedon	1876	959 90	
	Francis W. Lowe...	1876	1,660 33	10,576 13
Carried forward.....				\$539,698 18

*Since Paid.

TABLE No. 15.—*Continued.*

COUNTIES AND BALTO. CITY.	COLLECTORS.	What Year.	Balance of Tax Due.	Aggregates.
Bro't forward.....				\$539,598 18
St. Mary's County.....	Alex. Milburn.....	1846	\$9,161 97	
	E. T. Abell.....	1852	366 69	
	John B. Flowers.....	1854	50 14	
	Robert J. Bean.....	1866	640 27	
	do. do.	1867	1,201 71	
	Jos. O. Taylor.....	1866	30 49	
	* do. do.	1867	209 93	
	William Hammett..	1871	146 84	
	D. Goode.....	1872	8 46	
	do.	1873	285 99	
	Geo. A. Simms.....	1873	326 54	
	Wm. F. Ford.....	1875	915 39	
	*Jno. L. Foxwell..	1875	121 56	
	* do. do.	1876	442 20	
	Jeff. J. Redmond....	1875	58 03	
	George W. Wise....	1876	992 89	
	Jas. S. Posey.....	1876	131 90	15,081 00
Somerset County.....	W. Coulbourne, of I	1876	4,188 04	4,188 04
Talbot County.....	J. Clinton Keets....	1869	1,352 74	
	G. W. Councell....	1869	29 14	
	Jos. V. B. Wright...	1874	33 35	
	do. do.	1875	9,385 92	10,801 15
Washington County.....	Terrence Byrns.....	1870	5 72	
	Thos. Bevans.....	1871	33 67	39 39
Wicomico County.....	Wash. I. Dennis....	1869	13 61	
	Levin M. Wilson....	1875	1,937 65	
	*Levin R. Dorman	1873	150 00	
	do. do.	1876	5,123 57	7,224 83
Worcester County.....	Chas. Parker.....	1867	326 52	
	John P. Hargis... .	1872	1,032 27	
	De Witt C. Fooks....	1876	4,979 13	6,337 92
Total.....				\$583,270 51

*Since Paid.

TABLE No. 16—*Continued.*

FROM WHOM DUE.	What Years.	Amount.
Brought forward.....	.....	\$25,864 76
Clem. S. Clarke, late Sheriff of Talbot County...	1854 and 1855.....	287 31
Samuel Sparklin, " " " " ...	1861.....	3 93
R. T. Larrimore, " " " " ...	1867.....	219 10
Daniel White, " " Washington " ...	1870 and 1871.....	285 16
John D. Johnson, " " Wicomico " ...	1870.....	131 67
William Twilley, " " " " ...	1873.....	25 00
L. R. Dorman, " " " " ...	1876.....	99 50
Zadok Marshall, " " Worcester " ...	1870.....	13 00
John P. Hargis, " " " " ...	1873.....	330 09
*DeWitt C. Fooks, " " " " ...	1876.....	155 73
TOTAL.....	.....	\$27,415 16

*Settled in part.

Note.—There is no accrued interest included in any of the accounts mentioned in this Table.

TABLE No. 17.

A List of Balances due by the Clerks of Courts, Registers of Wills, Notaries Public, and other Officers and Corporations, as of September 30th, 1877, exclusive of Interest.

FROM WHOM DUE.	AMOUNT.
George W. Hoover, late Register of Wills, Allegany County.....	\$1,293 41
Leander Warren, " Notary Public, Baltimore City.....	213 06
Lewis Sutton, " " " " " ".....	6,030 00
L. G. Norwood, " Clerk Court Common Pleas Baltimore City	5,350 00
Wm. J. Hamill, " " " " " ".....	2,163 09
Thos. H. Gardner, " Clerk Criminal Court for Baltimore City..	2,499 05
Nathaniel Hickman, " Register of Wills " " ..	7,438 13
Richard France, " Lottery Contractor " " ..	12,750 00
*Robert S. Hilton, Inspector of Tobacco Warehouse No. 2 B. City	217 46
*Edward A. Owens, " " " " No. 3....	68 80
*John E. Carpenter, " " " " No. 4....	658 89
Wm. G. Nicholson, late Register of Wills, Caroline County.....	104 75
John Baggs, " Clerk Circuit Court, Talbot " ..	550 17
*D. C. Blackiston, " " " " Kent " ..	1,728 83
Tilghman N. Chance, Register of Wills, Talbot County.....	1,956 40
Wm. A. G. Hobbs, late Clerk Circuit Court, Queen Anne's County	272 18
*R. D. Jamar, Register of Wills Cecil County.....	219 53
*John Bacon, Clerk Circuit Court Baltimore County.....	996 97
*Joseph B. Mitchell, Register of Wills Baltimore County.....	1,535 31
*John Rbind, " " Allegany " ..	232 59
*Marcellus Thompson, " " Charles " ..	30 40
*Jas. T. M. Raley, " " St. Mary's " ..	30 31
*Samuel Cacy, Weigher General of Grain, Baltimore City.....	571 08
Thomas Moore, late Weigher of Live Stock Baltimore City.....	10,127 29
J. Augustus Parsons, as State's Attorney, for money collected of Levin R. Dorman, Collector of Wicomico County for 1873....	710 60
Susquehanna and Tide Water Canal Companies for Interest.....	30,000 00
Baltimore & Ohio R. R. Company, for State's proportion of receipts from Passengers over the Washington Branch to December 31st 1875, as per Judgments.....	882,294 62
From January 1st, 1876, to June 30th, 1877, estimated at.....	150,000 00
Total	\$1,120,042 92

* Since Paid.

TABLE No. 18.

Showing the Balances due by the Incorporated Institutions hereinafter named, as of September 30th, 1877, exclusive of interest.

Atlantic and George's Creek Coal Company.....	\$1,378 98
Annapolis Canning Company.....	180 68
Ashland Permanent Building and Land Company of Baltimore.....	16 09
Ashland Manufacturing Company, Baltimore.....	916 64
Agricultural and Mechanical Society of Allegany Co., W. Va.....	11 22
Amicable Permanent Land and Loan Company, Baltimore.....	31 13
Academy of Music, Baltimore.....	688 68
Annapolis Water Company.....	38 75
Baltimore Butchers Hide and Tallow Association.....	93 90
Baltimore Copper Company.....	301 20
Baltimore and Havana Steamship Company.....	258 31
Baltimore and Savannah Steamship Company.....	995 90
Barton and Mt. Clare Coal Company.....	1,187 50
Blane Avon Coal Company.....	858 62
Baltimore and Peabody Heights and Waverly Passenger R. R. Co.	182 40
Baltimore and Southern Steam Transportation Company.....	299 54
Baltimore Steam Boiler Works.....	10 15
Baltimore Coffee Polishing Company.....	45 70
Baltimore Coal Tar Manufacturing Company.....	84 52
Baltimore and Locust Point Steam Ferry Company.....	116 59
Baltimore Rifle Target Shooting Company.....	534 70
Border State Perpetual Building Association, Baltimore.....	1,195 58
Baltimore Cemetery Company.....	1,091 24
Baltimore Gazette Publishing Company.....	35 50
Belvidere Land Improvement and Building Association, Baltimore	898 03
Baltimore Permanent Building and Land Society.....	1,978 02
Baltimore and Hall Springs Railway Company.....	183 01
Baltimore, Calverton and Powhattan Railway Company.....	71 49
Baltimore Bridge Company.....	51 75
Broadway Steam Ferry Company, Baltimore.....	116 59
Baltimore and Frederick Turnpike Company.....	75 82
Baltimore and Reisterstown Turnpike Company.....	125 00
Central National Bank of Baltimore.....	1,612 31
Citizens' National Bank of Hagerstown.....	303 28
Citizens' Security and Land Company.....	3,503 85
Chester River Steamboat Company.....	628 77
Calvert Iron and Nail Company.....	57 75
Canton Copper Works.....	268 25
Cumberland Hydraulic, Cement and Manufacturing Company.....	1,100 45
Cumberland Basin Company.....	84 70
Cumberland Coal and Iron Company.....	1,525 25
Consolidated Real Estate and Fire Insurance Company.....	396 88
Carrollton Savings and Loan Association, Baltimore.....	690 00
Carroll Building Association of Cumberland.....	181 95
Cumberland Cast Steel Company.....	61 75
Consolidation Coal Company.....	4,420 56
Concordia Association of Baltimore.....	276 00
Cecil National Bank of Port Deposit.....	646 87
Canton Company, Baltimore.....	382 09
Claremont Land Company.....	47 61
Carried forward.....	\$30,341 55

TABLE N —Continued.

Brought forward.....	\$30,341 55
Danton Coal and Iron Company.....	220 03
Danskin Shirt Manufacturing Company.....	4 04
Dulaney's Valley and Townsoutown Turnpike Road Company.....	27 94
District of Columbia and Upper Marlboro Company.....	50 69
East Baltimore Permanent Land and Building Society.....	896 63
Enterprise Building Association of Annapolis.....	45 24
Equitable Building Association of Barton, Allegany County.....	163 01
Elkton Building Society.....	26 08
Equitable Building Association of Cumberland.....	86 94
East Street Perpetual Building Association, No. 2, Baltimore.....	5 76
Fawn Ash Coal Company.....	847 24
Franklin Coal Company.....	768 72
Franklin Railroad Company, Washington County.....	232 60
Fountain Hotel Company.....	2,155 55
First Monumental Co-operative Boot and Shoe Manufact'ng Assot'n..	85 66
Franklin Telegraph Company.....	51 75
Frostburg Gas-Light Company.....	38 80
Frostburg Perpetual Building Association.....	345 26
Frederick German Building Association No. 2.....	72 44
Franklin Building Association of Frederick.....	130 86
Fourth German Building Association of Cumberland.....	19 32
Fulton Street Permanent Building Association, Baltimore.....	173 85
Fire Insurance Company, Allegany County.....	86 25
Farmers' and Mechanics' National Bank of Frederick.....	284 62
Franklin Telegraph Company.....	50 70
Granite Roofing Company, Baltimore.....	21 93
German Homestead Association, Baltimore City.....	29 32
Grant Coal, Iron and Lumber Company.....	34 50
Grant Building Association, No. 4, Baltimore.....	25 32
German Building Association, No. 3, Ellicott City.....	10 17
Greenmount Cemetery Company, Baltimore.....	21 30
Harford Fire Insurance Company, Baltimore.....	77 00
Hampshire and Baltimore Coal Company.....	15 20
Hampstead Building Association No. 9, Baltimore.....	232 27
Howard Land Company.....	672 79
Hagerstown Agricultural Implement Man'fg Company.....	93 31
Hagerstown Manufacturing Company.....	33 12
Hyattsville Building Company, Prince George's County.....	5 13
Home Permanent Building Association of Baltimore City.....	301 98
Home Building Association of Cumberland.....	211 30
Howard County German Building Association No. 3.....	14 72
Hancock Building Association No. 1.....	20 70
Hagerstown Steam Engine and Machine Company.....	69 00
Hancock Building Association, No. 3.....	3 83
Imperial Land and Loan Company.....	90 30
Improvement Land and Building Association of Frederick.....	14 52
Kent Mutual Building Association.....	352 61
Laurel Building Association, Prince George's County.....	198 72
Lake, Chrome and Mineral Company.....	109 62
Light Street Bridge Company.....	258 74
Loudon Park Cemetery Company.....	189 75
Log Cabin Permanent Building Association, Baltimore.....	215 62
Lake Chrome and Mineral Company.....	109 62
Maryland Soapstone Company.....	53 50
Maryland Hotel Company, Annapolis.....	292 30
Carried forward.....	\$40,989 72

TABLE No. 18.—*Continued.*

Brought forward.....	\$40,989 72
Manufacturing Company, Washington County.....	77 10
Mutual Life Insurance Company, Allegany County.....	6 50
Maryland Coal Company.....	1,672 00
Merchants' and Mechanics' Permanent Building and Loan Co.....	866 77
Mutual Fire Insurance Company of Washington.....	151 54
Madison Avenue Land and Building Association.....	264 96
Mutual Fire Insurance Company of Cecil County.....	33 46
Mutual Landlords' Association of Cumberland.....	104 19
Mutual Building Association of Elkton, Cecil County.....	101 83
Merchants' and Traders' Building Association of Baltimore.....	282 97
Mount Carroll Land Company.....	62 10
Millington Mutual Building and Loan Association.....	87 92
Maryland Land and Permanent Homestead Association, Balto. Co.	279 04
Maryland Schillinger Artificial Stone Company, Baltimore.....	189 24
Maryland Permanent Land and Building Society, Baltimore.....	1,395 54
Mutual Benefit Loan Association of Kent County.....	17 76
Monumental Steamboat Company.....	5 17
Madison Avenue Land and Building Association, Baltimore.....	264 96
Mutual Aid Building Association of Ellicott City.....	46 66
Mechanicstown Building Association of Frederick County.....	13 66
Merchants' and Traders' Banking Association, Baltimore.....	282 97
Maryland Beneficial Association, Baltimore.....	1 74
National Coal Company, Allegany County.....	582 07
New Central Coal Company.....	862 50
Newington Land and Loan Company of Baltimore.....	303 87
National Building Association of Ellicott City.....	18 93
National Bank of Elkton.....	103 50
North East Building and Loan Association, Cecil County.....	721 34
Potomac Coal Company, Allegany County.....	244 24
Preston Coal and Iron Company.....	54 86
Piedmont Coal and Iron Company.....	95 00
Permanent Land Company of the City of Baltimore.....	4,551 15
Patapsco Company.....	1,002 68
Powhattan Steamboat Company.....	189 10
Phoenix Fire Insurance Company.....	203 13
Perpetual Building Association of Lonaconing.....	293 25
Peoples' Land and Building Association of Alberton and Howard Co.	35 74
Peoples' Building Association of Frederick County.....	486 44
Peoples' Building Association of Cumberland.....	382 52
Port Deposit Building and Loan Association No. 1.....	284 88
Phoenix Manufacturing Company Baltimore County.....	159 59
People's Building Association of Annapolis.....	11 21
Queen City Perpetual Building Association, Cumberland.....	366 03
Ritchie Company, Baltimore.....	74 06
Rose Hill Cemetery Association of Hagerstown.....	105 54
Rising Sun Building and Loan Association.....	156 54
Real Estate and Savings Bank, Baltimore.....	388 12
Spruce Hill Coal Company.....	267 74
Swanton Mining Company.....	772 62
Santa Clara Mining Company.....	51 75
Second National Bank, Cumberland.....	258 75
South Sharp Street Concordia Building Association, Baltimore.....	34 15
South Baltimore Mutual Loan and Savings Association.....	97 93
Taylor Manufacturing Company, Westminster.....	34 50
Third German Building Association of Cumberland.....	168 13
Carried forward.....	\$60,569 66

TABLE No. 18.—*Continued.*

Brought forward.....	\$60,569 66
Union Fire Insurance Company.....	273 12
United German Real Estate and Fire Insurance Company, Balto.....	724 33
Union Railroad Company.....	1,151 06
Union Glass Company.....	62 83
United German Bank, Baltimore.....	104 19
Washington Leather Manufacturing Company, Washington Co.....	80 85
Washington Fire Insurance Company.....	1,879 37
Workingmen's Permanent Building and Loan Association, Easton.....	480 13
Workingmen's Building Association of Cumberland.....	55 32
Wither's Mining Company.....	19 40
Wasche Building Association of Baltimore.....	106 52
Washington Turnpike Company.....	40 16
Young Men's Building Association of Cumberland.....	98 65
Total.....	\$65,645 59

TABLE N 19.

Showing in detail the Special Appropriations paid during the Fiscal Year 1877, together with the names of the Parties to whom paid, the dates of Payments, and the several Acts of Assembly authorizing said payments.

Date of Payment.	NAMES OF PARTIES.	Acts Authorizing Payments.	Amounts.
1876.			
October 3	R. G. Fields.....	Chaps. 330 of 1876	\$ 237 00
" 11	W. Pinkney Whyte and Isaac D. Jones.....	" 70 "	1,992 24
" 11	Daniel Leonard and Moses McCormick.....	" 329 "	3,085 00
" 14	Jas. S. Franklin.....	" 189 "	450 00
Nov. 15	Zebedee Hayward.....	" 394 "	18 00
" 15	Levin A. and Richard H. Insley.....	" 394 "	18 00
" 18	Edward V. Morris.....	" 163 "	17 07
" 23	E. M. Wiley.....	" 394 "	18 00
" 25	Daniel and Daniel R. Meekins	" 394 "	18 00
Dec. 7	Hermange and Brewer.....	" 330 "	237 00
" 19	W. Pinkney Whyte and Isaac D. Jones.....	" 70 "	626 50
" 20	John Schofield.....	" 394 "	50 00
" 22	F. W. Baker.....	" 330 "	237 00
" 28	Levin L. Waters.....	" 98 "	21 76
1877.			
January 3	Wm. J. Thomas and Andrew Cook.....	" 394 "	50 00
" 20	Wm. Pinkney Whyte and Isaac D. Jones.....	" 70 "	433 08
" 20	Isaac D. Jones.....	" 70 "	3,000 00
" 22	Wm. Pinkney Whyte.....	" 70 "	3,000 00
" 23	John H. T. Magruder.....	" 331 "	100 00
Feb. 6	A. W. Graham.....	" 70 "	1,500 00
April 9	Nicholas Beard	" 338 "	15 16
" 11	Sam'l W. Moore.....	" 394 "	50 00
May 2	Christian H. Walker.....	" 294 "	17 64
July 10	Safe Deposit and Trust Co., Baltimore.....	" 189 "	50 00
Sept. 29	Wm. Hoffman.....	" 182 "	40 00
	Total.....		\$15,281 45

TABLE No. 20.

A list of Incorporated Institutions in arrears to the State, whose accounts require to be adjusted before the amount of their indebtedness can be known.

Annapolis and Elk Ridge Railroad Co...	Maryland Steam Sugar Refining Co.
Agricultural and Mechanical Society, Allegany county.	Maryland Insurance and Security Company.
Baltimore and Harford Turnpike Co.	Mutual Fire and Marine Insurance Co.
Baltimore and Philadelphia Steam Packet Company.	Mechanics' Loan and Savings Institute.
Baltimore and Havre de Grace Turnpike Company.	Mutual Atlantic Insurance Company.
Baltimore Coal Company.	Mount Clare Coal Company.
Baltimore Life Insurance Company.	Maryland Permanent Land and Building Company of Baltimore.
Baltimore and Fredericksburg Steamboat Line.	Merchants' and Mechanics' Permanent Building and Loan Company.
Baltimore and Ohio Railroad Company.	Maryland Land and Permanent Homestead Association of Balto. county.
Baltimore and Savannah Steamboat Co.	Maryland Schillinger Artificial Stone Company, Baltimore.
Baltimore and Wilmington S. S. Co.	Millington Mutual Building and Loan Association of Kent county..
Balto. Savings Loan and Trust Co.	North German Lloyd Steamship Co.
Balt. Permanent Build'g & Land Society.	Northern Central Railroad Company.
Baltimore and Hall Spring Railway Company.	North-East Build'g and Loan Associat'n.
Baltimore Bridge Company of Balto	Ocean Mutual Insurance Company.
Baltimore, Calverton and Powhattan Railway Company	Parker Vein Coal Company.
Beneficial Savings Fund Society.	Peabody Fire Insurance Company.
Belvidere Land Improvement and Building Association.	Potomac Transportation Line.
Catonsville and Ellicott City Railway Company.	Philadelphia and Baltimore Central R.R. Company.
Citizen's Fire Ins., Security and Land Company.	Richmond and York River R. R. and Steamboat Company.
Chester River Steamboat Company.	Real Estate and Savings Bank, Balto.
Columbia and Port Deposit Railroad Co.	Savage Manufacturing Company.
Cumberland Bank of Allegany.	United German Real Estate and Fire Ins. Co.
Cumberland City Bank.	Union Railroad Company.
Cumberland and Pennsylvania Railroad Company.	Washington, Georgetown and Alexandria Steam Packet Line.
Dime Savings Bank, Baltimore.	Western Maryland Railroad Company.
Dorchester and Delaware Railroad Co.	Wicomoco and Pocomoke R. R. Company.
Elk Mills of Cecil county.	Worcester Railroad Company.
Freedmens' Savings Bank and Trust Co.	Worcester and Somerset Railroad Co.
Kent Mutual Building Association.	Westminster Gas-Light Company.
Kent County Railroad Company.	

TABLE No. 21.

Condensed Statement exhibiting under appropriate heads, the amount of the Valuations of Property in the several Counties and City of Baltimore, made by the Assessors and Boards of Control and Review, in pursuance of the Act of January Session, 1876, Chapter 260, and returned to the County Commissioners and Appeal Tax Court, and transmitted to the Comptroller, as required by the 34th Section of said Act, together with the Valuations of the Property of Rail Road Companies made by the County Commissioners and Appeal Tax Court, in pursuance of the Act of 1876, Chapter 159.

COUNTIES AND BALTIMORE CITY.	Value of Real Property and Improvements.	Value of Personal Property.	Value of Shares of Value of the pro- Stock of Corpora- tions in State of Companies Assess- Md. and Bonds ofed under Act of such Corporations 1876 Chapter 159.		Aggregates of Counties and Baltimore City.
			\$	\$	
Allegany County	\$ 7,944,368 00	\$ 3,070,569 00	\$ 7,763,508 00	\$ 1,877,895 00	\$ 20,656,340 00
Anne Arundel County.....	8,021,401 00	1,524,909 00	743,580 00	207,670 00	10,497,560 00
Baltimore City.....	184,464,671 00	57,725,581 00	25,597,870 00	17-378,706 00	285,166,828 00
Baltimore County.....	41,661,780 00	6,636,071 00	8,003,251 00	1,890,601 00	58,191,703 00
Calvert	1,545,477 00	514,630 00	85,693 00	.....	2,145,800 00
Caroline	2,745,909 00	947,867 00	.....	36,400 00	3,730,176 00
Carroll	11,456,241 00	3,939,352 00	1,639,157 00	375,771 00	17,410,521 00
Cecil	10,154,105 00	2,814,989 00	727,331 00	535,006 00	14,231,432 00
Charles	2,350,439 00	999,133 00	71,632 00	108,110 00	3,529,314 00
Dorchester	4,163,098 00	1,807,911 00	22,584 00	50,280 00	6,043,873 00
Frederick	17,126,906 00	8,102,072 00	1,318,939 00	628,975 00	27,176,892 00
Garrett	2,671,123 00	763,503 00	101,005 90	452,544 84	3,988,176 74
Harford	9,000,970 00	2,542,351 00	501,824 00	327,430 00	12,372,575 00
Howard	5,941,384 00	1,565,919 00	374,190 00	337,975 00	8,219,468 00
Kent	5,868,576 00	1,449,353 00	98,943 00	71,680 00	7,488,452 00
Montgomery	6,042,568 00	2,011,282 00	177,161 00	226,125 00	8,457,136 00

Prince George's County.....	7,142,319 00	1,399,946 00	127,978 00	402,350 00	9,072,593 00
Queen Anne's ".....	4,924,317 00	1,506,560 00	57,927 00	74,999 00	6,563,803 00
St. Mary's County.....	2,099,701 94	801,072 73	53,395 00	.....	2,954,169 67
Somerset ".....	2,733,052 00	1,230,480 00	35,040 00	80,295 00	4,078,867 00
Talbot ".....	6,098,408 00	1,994,668 00	698,311 00	41,395 00	8,832,782 00
Washington ".....	11,915,255 00	4,534,776 00	804,303 00	242,694 00	17,497,028 00
Wicomico ".....	3,047,324 00	1,391,195 00	9,549 00	84,649 00	4,532,717 00
Worcester ".....	2,738,124 00	1,342,510 00	24,330 00	101,100 00	4,206,064 00
Totals.....	\$361,857,517 94	\$110,616,689 73	\$49,037,401 90	\$25,532,650 84	\$547,044,270 41



APPENDIX—PART II.

SHOWING A

STATISTICAL REPORT

OF THE

Clerks of Courts, Registers of Wills, State's Attornies,
Sheriffs, Notaries Public, Criers of Courts, &c.

STATEMENT A.

Report of Fees and Emoluments received by the Clerk of the Court of Appeals, and the Clerks of the several Counties and Baltimore City, per Section 1, Article 15, of the Constitution.

REPORTS OF CLERKS OF COURTS.	Amount.	Aggregate.
JAMES S. FRANKLIN, Clerk of the Court of Appeals, for one year, to November 30th, 1876.		
Total receipts	\$12,860 71	\$12,860 71
Expenses—For printing.....	\$6,093 00	
" Miscellaneous, office expenses, &c.....	1,150 52	
" Salaries paid Clerks.....	2,648 65	
" So much on account of salary of Clerk of Court.....	2,968 54	
		12,860 71
THEODORE LUMAN, Clerk of the Circuit Court for Allegany County, for one year, to December 1st, 1876.		
Total Receipts.....	\$ 6,709 61	6,709 61
Expenses—Salary of Clerks.....	\$ 3,170 00	
Printing, postage, stationery, blank books, &c.	539 61	
Salary of Clerk of Court.....	3,000 00	
		6,709 61
SPRIGG HARWOOD, Clerk of the Circuit Court for Anne Arundel County, for one year, to November 17th, 1876.		
Total receipts.....	\$ 4,349 55	4,349 55
Expenses—Salaries paid Clerks.....	\$1,800 00	
Extra clerical expenses.....	500 00	
So much on account of salary of Clerk of Court.....	2,049 55	
		4,349 55
GEORGE ROBINSON, Clerk of Superior Court of Baltimore City, for one year, to December 1st, 1876.		
Total receipts during the year.....	\$38,136 36	44,136 36
Balance retained for uncompleted work as per Report November 30th, 1875.....	6,000 00	
Expenses—Amount paid Clerk and assistants.....	\$33,534 77	
" " books, stationery, &c.....	4,095 38	
" retained for uncompleted work.....	6,000 00	
Cash paid into the Treasury.....	506 21	44,136 36

STATEMENT A—Continued..

REPORT OF CLERKS OF COURTS.	Amount.	Aggregate.
<p>I. FREEMAN RASIN, Clerk of the Court of Common Pleas for Baltimore City, for one year, from Dec. 1st, 1876.</p>		
Total receipts.....	\$14,993 28	
<p>Expenses—Salaries paid Clerks, &c.....</p> <p>Books, stationery and office expenses.....</p> <p>Salary of Clerk of Court.....</p> <p>Cash paid into the Treasury.....</p>	<p>\$ 8,970 00</p> <p>1,123 02</p> <p>3,500 00</p> <p>1,400 26</p>	<p>\$14,993 28</p> <p>14,993 28</p>
<p>NATHANIEL C. ROBERTSON, Clerk of Baltimore City Court, for one year, to Dec. 1st, 1876.</p>		
Total receipts.....	\$ 4,226 20	
<p>Expenses—Salaries paid Clerks.....</p> <p>Printing, stationery, books, incidental ex- penses, &c.....</p> <p>So much on account of salary of Clerk, from fees of office.....</p>	<p>\$ 3,000 00</p> <p>599 85</p> <p>626 35</p>	<p>4,226 20</p> <p>4,226 20</p>
<p>Note—Balance of salary due Clerk under Act of 1868, Chap. 54, and paid by State.....</p>	\$ 2,873 65	
<p>JAMES R. BREWER, Clerk of the Circuit Court Baltimore City, for one year, ending December 1st, 1876.</p>		
<p>Total receipts, including \$500 retained for unfinished work, as per Report 1875.....</p>	16,229 13	
<p>Expenses—Salaries of Clerks, &c.....</p> <p>Extra clerical expenses.....</p> <p>Stationery, books, &c.....</p> <p>Retained for unfinished work.....</p> <p>Salary of Clerk of Court.....</p> <p>Cash paid into the State Treasury.....</p>	<p>\$ 9,210 85</p> <p>415 20</p> <p>1,048 10</p> <p>800 00</p> <p>3,500 00</p> <p>1,254 98</p>	<p>16,229 13</p> <p>16,229 13</p>
<p>WM. F. McKEWEN, Clerk of Criminal Court Baltimore City, for one year, ending November 19th, 1876.</p>		
Total receipts.....	\$19,665 22	
<p>Expenses—Salaries paid Clerks.....</p> <p>Printing, stationery and incidental expenses of office.....</p> <p>Salary of Clerk of Court.....</p> <p>Cash paid into the State Treasury.....</p>	<p>\$ 8,600 00</p> <p>1,838 68</p> <p>3,500 00</p> <p>5,726 54</p>	<p>19,665 22</p> <p>19,665 22</p>

STATEMENT A—Continued.

REPORT OF CLERKS OF COURTS.	Amounts.	Aggregates.
<hr/>		
JOHN BACON, Clerk Circuit Court for Baltimore County, for one year, from Nov. 20st, 1876.		
Total receipts.....	\$19,605 31	\$19,605 31.
Expenses—Salaries of Deputy and Assistant Clerks.....	\$12,152 73	
Printing, Stationery, Books, &c.....	1,034 05	19,605 31.
Incidental expenses of Office.....	318 39	
Amount retained for unfinished work.....	1,400 00	
Paid County Commissioners of Baltimore county, as per chap. 246 of 1874.....	1,700 14	
Salary of Clerk of Court.....	3,000 00	
		19,605 31.
<hr/>		
JOHN H. BASFORD, Clerk Circuit Court for Calvert County, for one year, to December 9th, 1876.		
Total receipts.....	\$ 1,830 02	1,830 02.
Note.—No expenses given.		
<hr/>		
JOHN W. TEMPLE, Clerk Circuit Court for Caroline County, for one year, to November 20th, 1876.		
Total receipts.....	\$ 2,621 15	2,621 15.
Note.—No expenses given.		
<hr/>		
FRANK T. SHAW, Clerk of Circuit Court for Carroll County, for one year, to December 1st, 1876.		
Total receipts.	\$ 5,344 96	5,344 96.
Expenses—Salaries paid Clerks.....	\$ 1,469 39	5,344 96.
Printing stationery, &c.....	60 50	
Amount retained for unfinished work.....	125 00	
Salary of Clerk of Court.....	3,000 00	
Cash paid into the State Treasury.....	690 07	
		5,344 96.
<hr/>		
BENJAMIN G. STONESTREET, Clerk of Circuit Court for Charles County.		
Note.—No Report.		

STATEMENT A—Continued.

REPORT OF CLERKS OF COURTS.	Amounts.	Aggregates.
<hr/>		
ARTHUR W. MITCHELL, Clerk of Circuit Court for Cecil County, for one year, to December 1, 1876.		
Total receipts.....	\$ 5,439 00	\$5,439 00
Expenses—Salaries paid Clerks.....	\$ 2,980 00	
Books, stationery, &c.....	311 27	
So much on account of salary of Clerk.....	2,147 73	
<hr/>		
FRANCIS J. HENRY, Clerk of Circuit Court for Dorchester County, for one year, to January 1st, 1877.		
Total receipts.....	\$ 3,762 52	3,762 52
Expenses—.....	\$ 1,539 81	
On account salary of Clerk.....	2 222 71	3,762 52
<hr/>		
THOMAS GORSUCH, Clerk of the Circuit Court for Frederick County, for one year to December 1st, 1876.		
Total receipts.....	\$8,474 67	8,474 67
Expenses—Salaries of Deputies.....	\$5,050 00	
Books, stationery, printing and incidentals ex- penses of office.....	414 84	8,474 67
Salary of Clerk of Court.....	3,000 00	
Surplus paid to County Commissioners as per chap. 155 of 1860.....	9 83	
<hr/>		
W. H. TOWER, Clerk of Circuit Court for Garrett County, for one year, to November 1st, 1877.		
Total receipts.....	\$1,397 67	1,397 67
Expenses—Salaries paid Clerk.....	\$240 00	
Printing and office expenses.....	16 80	1,397 67
On account of salary Clerk of Court.....	1,140 87	
<hr/>		
A. LINGAN JARRETT, Clerk of the Circuit Court for Harford County, for one year to November 22nd, 1876.		
Total receipts.....	\$4,272 64	4,272 64
Expenses—Clerk hire.....	\$1,775 00	
Stationery, printing, postage and incidental expenses.....	275 00	4,272 64
So much on account salary of Clerk of Court.....	2,222 64	

STATEMENT A—Continued.

REPORT OF CLERKS OF COURTS.	Amounts.	Aggregates
<hr/>		
LEWIS J. WATKINS, Clerk of the Circuit Court for Howard County, for one year, to December 1st, 1876.		
Total receipts.....	\$3,147 90	
Expenses—Clerk hire.....	\$ 454 50	\$3,147 90
Incidentals.....	10 00	
So much on account of salary of Clerk.....	2,683 40	3,147 90
<hr/>		
DAVID C. BLACKISTON, Clerk of Circuit Court for Kent County, for one year, to November 29th, 1876.		
Total receipts.....	\$4,662 34	
Expenses—Salaries of Deputies, &c.....	\$1,662 34	4,662 34
Salary of Clerk of Court.....	3,000 00	4,662 34
<hr/>		
E. B. PRETTYMAN, Clerk of Circuit Court for Montgomery County, for one year, to December 16th, 1876.		
Total receipts.....	\$3,637 61	
Expenses—Salaries of Clerks.....	\$1,727 09	3,637 61
So much on account of salary of Clerk of Court.	1,910 52	3,637 61
<hr/>		
HENRY BROOKE, Clerk of Circuit Court for Prince George's County, for one year, to November 13th, 1877.		
Total receipts.....	\$3,985 00	
Expenses—Clerk hire, stationery, printing, &c.....	\$2,350 00	3,985 00
So much on account of salary of Clerk of Court.	1,635 00	3,985 00
<hr/>		
JAMES WOOTERS, Clerk Circuit Court for Queen Anne's County, for one year, to September 26th, 1877.		
otal receipts.....	\$1,581 79	
Note.—No expenses given.		1,581 79

STATEMENT A--Continued.

REPORT OF CLERKS OF COURTS.	Amounts.	Aggregates
J. FRANK FORD, Clerk of Circuit Court for St. Mary's County, for one year, to December 1st, 1876.		
Total receipts.....	\$3,839 67	
Expenses—Salaries of Deputy Clerks.....	\$1,100 00	,839 67
Stationery, fuel and office expenses.....	240 35	
On account of salary of Clerk.....	2,499 32	
		3,839 67
LEVIN L. WATERS, Clerk of the Circuit Court for Somerset County, for one year, to January 1st, 1877.		
Total receipts.....	\$3,597 64	
Expenses—Salaries of Clerks and office expenses.....	\$1,250 00	3,597 64
So much on account of salary of Clerk of Court.	2,347 64	
		3,597 64
J. FRANK TURNER, Clerk of Circuit Court for Talbot County, for one year, to November 22nd, 1876.		
Total receipts.....	\$3,185 68	
Expenses—Clerk hire, stationery, postage, fuel, &c.....	\$1,025 09	3,185 68
So much on account of salary of Clerk of Court.	2,160 59	
		3,185 68
GEORGE B. OSWALD, Clerk of the Circuit Court for Washington County, for one year, to Nov. 19th, 1877.		
Total Receipts.....	\$6,608 89	
Expenses—Salaries paid Deputy and Assistants.....	\$3,372 00	6,608 89
Stationery, Printing and Incidental expenses...	316 27	
So much on account of salary of Clerk of Court.	2,920 62	
		6,608 89
S. P. TOADVINE, Clerk of Circuit Court for Wicomico County, for one year, to November 30th, 1876.		
Total Receipts.....	\$3,306 75	
Expenses—Paid Clerks, stationery, books and incidental expenses.....	\$1,125 00	3,306 75
So much on account of salary of Clerk of Court.	2,181 75	
		3,306 75
IRVING T. MATTHEWS, Clerk of Circuit Court for Worcester County, for one year, to November 20th, 1876.		
Total receipts.....	\$2,581 62	
Expenses—Salaries of Clerk and incidental expenses.....	\$ 561 27	2,581 62
So much on account of salary of Clerk.....	2,020 35	
		2,581 62

STATEMENT B.

Report of Fees and Emoluments received by the Registers of Wills of the Several Counties and the City of Baltimore, as Required by Section 1, Article 15, of the Constitution.

REPORTS OF REGISTERS OF WILLS.	Amount.	Aggregate.
JOHN RHIND.		
Register of Wills for Allegany County, for one year, to		
<hr/>		
WM. THEODORE REVELL,		
Register of Wills for Anne Arundel County, for two years, to November 1877.		
Total receipts from Nov. 1875, to Nov. 1876.....	\$1,007 15	
Total receipts " " 1876, " " 1877.....	866 09	
		\$ 1,873 24
<hr/>		
J. HARMAN BROWN,		
Register of Wills for Baltimore City, for the year, to November 30th, 1876.		
Total receipts including \$500, retained as per report Nov. 30th, 1875.....	\$17,787 41	
Expenses—Clerks hire and Janitor's pay.....	\$10,79 00	17,787 41
Books, stationery and incidental expenses.....	924 16	
Retained for unfinished work.....	800 00	
Register's salary.....	3,500 00	
Cash paid into the Treasury.....	1,768 25	
		17,787 41
<hr/>		
JOS. B. MITCHELL,		
Register of Wills for Baltimore County, for one year, to November 21st, 1876.		
Total receipts.....	\$4,107 91	
Expenses—Paid Deputy.....	\$1,200 00	4,107 91
Extra Clerk hire recording, &c.....	147 85	
Printing, blanks, postage, &c.....	98 46	
So much on account Register's salary.....	2,661 60	
		4,107 91

STATEMENT B—Continued.

REPORTS OF REGISTERS OF WILLS.	Amount.	Aggregate.
<p>B. S. DIXON, Register of Wills for Calvert County, for period from December 1st, 1876, to December 1st, 1877.</p>		
Total receipts.....	\$ 350 32	\$ 350 32
<p><i>Note.</i>—No expenses given.</p>		
<p>JAMES B. STEELE, Register of Wills for Caroline County, for the period, from November 18th, 1876, to November 18th, 1877.</p>		
Total receipts.....	\$ 881 86	881 86
Balanced by salary.....		
<p>HENRY E. BELTZ. Register of Wills for Carroll County, for the year ending December 8th, 1876.</p>		
Total receipts.....	\$2,425 06	2,425 06
Expenses—Clerk hire and office expenses.....	\$ 806 75	
So much on account Register's salary.....	1,618 30	2,425 06
<p>MARCELLUS THOMPSON, Register of Wills for Charles County, for one year, to December 12th, 1876.</p>		
Total receipts.....	\$1,031 93	1,031 93
Expenses—Clerk hire, tationery, &c.....	\$ 58 70	
On account of Registers salary.....	973 23	1,031 93
<p>REUBEN D. JAMAR. Register of Wills for Cecil County, for one year, to November 24th, 1877.</p>		
Total receipts.....	\$2,211 16	2,211 16
Expenses—Clerk hire, &c.....	\$ 800 00	
So much on account of salary.....	1,411 16	2,211 16

STATEMENT B.—Continued.

REPORTS OF REGISTERS OF WILLS.	Amount.	Aggregate
<hr/>		
E. W. LECOMPTE, Register of Wills for Dorchester County, for one year, to November 30th, 1876.		
Total receipts.....	\$1,476 67	\$1,487 67
Expenses—Office expenses for one year to date.....	\$ 140 35	
So much on account Registers salary.....	1,336 32	
		1,476 67
<hr/>		
JOHN R. ROUZER, Register of Wills for Frederick County, for one year, to November 30th, 1877.		
Total receipts.....	\$6,324 49	6,324 49
Expenses—Clerk hire, Messenger, &c.....	\$3,036 00	
Books, stationery, &c.....	288 49	
Register's salary.....	3,000 00	6,324 49
<hr/>		
WILLIAM S. RAWLINGS, Register of Wills for Garrett County, for one year, to November 14th, 1877.		
Total receipts.....	\$ 677 84	677 84
Note—No expenses given.		
<hr/>		
WILLIAM S. RICHARDSON, Register of Wills for Harford County, for one year, to November 30th, 1876.		
Total receipts.....	\$2,337 63	2,337 63
Expenses—Salary of Clerk.....	\$ 700 00	
So much on account of Registers salary.....	1,637 63	
		2,337 63
<hr/>		
EDWIN WARFIELD, Register of Wills for Howard County, for one year, to November 1st, 1877.		
Total receipts.....	\$1,193 38	1,193 38
Note —No expenses given.		

STATEMENT B—Continued.

REPORTS OF REGISTERS OF WILLS.	Amount	Aggregate.
<p>WILLIAM STEVENS, Register of Wills for Kent County, for one year, to November 28th, 1876.</p> <p>Total receipts.....</p> <p><i>Note.</i>—No expenses given.</p>	<p>\$1,682 71</p>	<p>\$1,682 71</p>
<p>ROBERT W. CARTER, Register of Wills for Montgomery County, for one year, to December 1st, 1876.</p> <p>Total receipts.....</p> <p><i>Note.</i>—No expenses given.</p>	<p>\$1,291 28</p>	<p>1,291 28</p>
<p>JOHN A. FRASER, Register of Wills for Prince George's County, for one year, to November 1st, 1877.</p> <p>Total receipts.....</p> <p>Balanced by salary.</p>	<p>\$1,486 54</p>	<p>1,486 54</p>
<p>JAMES P. DUDLEY, Register of Wills for Queen Anne's County, for one year, to September 30th, 1876.</p> <p>Total receipts.....</p> <p>Expenses—Salary of Clerk.....</p> <p>So much on account salary of Register.....</p>	<p>\$1,867 85</p> <p>\$ 500 00</p> <p>1,367 85</p>	<p>1,867 85</p> <p>1,867 85</p>
<p>J. T. M. RALEY, Register of Wills for St. Mary's County, for one year, to December 1st, 1876.</p> <p>Total receipts.....</p> <p><i>Note.</i>—No expenses given.</p>	<p>\$1,861 40</p>	<p>1,861 40</p>
<p>WILLIAM H. GALE, Register of Wills for Somerset County, for one year, to November 22nd, 1876.</p> <p>Total Receipts.....</p> <p><i>Note.</i>—No expenses given.</p>	<p>\$1,427 59</p>	<p>1,427 59</p>

STATEMENT B—Continued.

REPORTS OF REGISTERS OF WILLS.	Amount.	Aggregate.
<p style="text-align: center;">TILGHMAN N. CHANCE, Register of Wills for Talbot County.</p> <p><i>Note.</i>—No report.</p>		
<p style="text-align: center;">THOMAS E. HILLARD, Register of Wills for Washington County, for one year, to November 19th, 1876.</p>		
Total receipts.....	\$4,710 23	\$4,710 23
Expenses—Clerk hire.....	\$1,360 00	
Office expenses.....	313 31	
Register's salary.....	3,000 00	
Cash paid into State Treasury.....	36 92	
		4,710 23
<p style="text-align: center;">WILLIAM BIRCKHEAD, Register of Wills for Wicomico County, for one year, to November 24th, 1876.</p>		
Total receipts.....	\$3,317 25	3,317 25
Expenses—Clerk's hire.....	\$ 900 00	
So much on account of salary of Register.....	2,417 25	
		3,317 25
<p style="text-align: center;">GEORGE T. BRATTAN, Register of Wills for Worcester County, for one year, to November 25th, 1876.</p>		
Total receipts.....	\$1,808 22	1,808 22
Expenses—Salary of Clerk.....	\$ 300 00	
On account of Register's salary.....	1,508 22	
		1,808 22

STATEMENT C.

Report of Fees and Emoluments received by the State's Attornies of the several Counties and Baltimore City, as per Section 1, Article 15, of the Constitution.

REPORT OF STATE'S ATTORNIES.	Amount.	Aggregate.
<hr/>		
A. HUNTER BOYD, State's Attorney for Allegany County, for one year, to January 1st, 1877.		
Total receipts.....	\$890 00	
<i>Note.</i> —Receipts not amounting to salary allowed by law, he has not given his expenses.		\$ 890 00
<hr/>		
HENRY AISQUITH, State's Attorney for Anne Arundel County, for one year, to January 1st, 1877.		
Total receipts.....	\$ 1,360 55	
<i>Note.</i> —No expenses given.		1,360 55
<hr/>		
A. LEO KNOTT, State's Attorney for Baltimore City, for one year, to February 1st, 1877.		
Total receipts.....	\$15,258 86	
Expenses—Cash paid Deputy State's Attorney, Messenger, office rent, printing, stationery, incidental expenses, &c.....	\$ 4,097 62	15,258 86
Salary of State's Attorney.....	3,000 00	
Cash paid into the State Treasury.....	8,161 24	
		15,258 86
<hr/>		
JERVIS SPENCER, State's Attorney for Baltimore County, for one year, to January 1st, 1877.		
Total receipts.....	\$ 3,143 27	
Expenses—.....	\$ 235 90	3,143 27
So much on account of salary.....	2,907 37	
		3,143 27

STATEMENT C—Continued.

REPORT OF STATE'S ATTORNIES.	Amounts.	Aggregate.
<p>R. B. HAGNER, State's Attorney for Calvert County. <i>Note.</i>—No Report.</p>		
<p>GEORGE M. RUSSUM, State's Attorney for Caroline County, for one year, to January 1st, 1877.</p>		
Total receipts.....	\$ 250 00	\$ 250 00
<p>D. N. HENNING, State's Attorney for Carroll County. <i>Note.</i>—No Report.</p>		
<p>CLINTON McCULLOUGH, State's Attorney for Cecil County, for one year to December 1877.</p>		
Total receipts.....	\$ 565 90	565 90
<p>EUGENE DIGGES, State's Attorney for Charles County. <i>Note.</i>—No Report.</p>		
<p>CHARLES E. HAYWARD, State's Attorney for Dorchester County, for the year, 1877.</p>		
Total receipts.....	\$1,312 33	1,312 33
<i>Note.</i> —No expenses given.		
<p>JOHN C. MOTTER, State's Attorney for Frederick County, for one year, to January 1st, 1877.</p>		
Total receipts.....	\$ 943 30	943 30
<i>Note.</i> —No expenses given.		

STATEMENT C—Continued

REPORT OF STATE'S ATTORNIES.	Amount.	Aggregate.
<hr/>		
JAMES M. SCHLEY. State's Attorney for Garrett County, for the year, ending January 1st, 1876.		
Total receipts.....	\$ 340 00	\$ 340 00
Note.—No expenses given.		
<hr/>		
J. THOMAS C. HOPHINS, State's Attorney for Harford County.		
Note.—No Report.		
<hr/>		
HENRY E. WOOTTIN, State's Attorney for Howard County, for one year, to January 1st, 1877.		
Total receipts.....	\$1,103 33	1,103 33
Note.—No expenses given.		
<hr/>		
H. W. VICKERS, State's Attorney for Kent County, for one year, to June 1st, 1877.		
Total receipts.....	\$1,130 52	1,130 52
Note.—No expenses given.		
<hr/>		
SPENCER C. JONES, State's Attorney for Montgomery County, for one year, to January 1st, 1877.		
Total receipts.....	\$1,315 80	1,315 80
Balanced by salary.....		
<hr/>		
WM. J. HILL, State's Attorney for Prince George's County, for one year, to January 1st, 1877.		
Total receipts.....	\$2,169 33	2,169 33
Balanced by salary.....		

STATEMENT C—Continued.

REPORT OF STATE'S ATTORNIES.	Amount.	Aggregate.
EDWIN H. BROWN, State's Attorney for Queen Anne's County, for one year, to December 31st, 1876.		
Total receipts.....	\$ 29 81	\$ 29 81
J. PARRAN CRANE, State's Attorney for St. Mary's County, for one year, to October 1st, 1877.		
Total receipts.....	\$1,522 69	1,522 69
HENRY PAGE, State's Attorney for Somerset County, for one year, to January 1st, 1877.		
Total receipts.....	\$ 503 28	503 28
CHARLES H. GIBSON, State's Attorney for Talbot County, for one year.		
Total receipts.....	\$1,500 00	1,500 00
EDWARD STAKE, State's Attorney for Washington County, for year, to December 31st, 1876.		
Total receipts.....	\$ 849 81	849 81
JAMES E. ELLEGOOD, State's Attorney for Wicomico County, for one year, to June 30th, 1877.		
Total receipts.....	\$ 613 23	613 23
SAMUEL H. TOWNSEND, State's Attorney for Worcester County, for one year, to January 1st, 1877.		
Total receipts.....	\$1,096 66	1,096 66

STATEMENT D.

Report of Fees and Emoluments received by the Sheriffs of the several Counties and Baltimore City, per Section 1, Article 15, of the Constitution.

REPORTS OF SHERIFFS.	Amount.	Aggregate.
JOHN. G. BAUER, Late Sheriff for Allegany County, <i>Note.</i> —No report.		
THOS. S. NUTWELL, Late Sheriff for Anne Arundel County, <i>Note.</i> —No report.		
S. SANDS MILLS, Late Sheriff of Baltimore city, for one year, to November 30th, 1876.		
Total receipts.....	\$19,068 46	\$19,068 46
Expenses—Paid Deputies.....	\$11,586 63	
Watchman.....	1,150 00	
County Deputy.....	700 00	
Janitor.....	156 00	
Counsel fees.....	350 00	
Advertising License Notice.....	100 19	
Salary of Sheriff.....	3,000 00	
Clerk hire.....	2,025 64	
		19,068 46
STEPHEN BARTON, Late Sheriff for Baltimore County, for one year, to November 15th, 1876.		
Total receipts.....	\$12,340 60	
Expenses—Paid deputies, jail expenses, incidentals, &c... So much on account of Sheriff salary	\$9,966 76 2,373 84	12,340 60 12,340 60
CHARLES F. GAUNTT, Late Sheriff for Calvert County, <i>Note.</i> —No report.		

STATEMENT D—Continued.

REPORTS OF SHERIFFS.	Amount.	Aggregate.
REYNOLDS Y. COLLINS, Late Sheriff for Caroline County.		
<i>Note.</i> —No report.		
JAMES W. WHITE, Late Sheriff for Carroll County.		
Total receipts.....	\$2,500 00	\$2,500 00
BENNONI COOLING, Late Sheriff for Cecil County.		
<i>Note.</i> —No report.		
WM. H. WADE, Late Sheriff for Charles County, for one year, to November 20th, 1877.		
Total receipts.....	\$2,468 46	2,468 46
Expenses—Paid Jailor.....	300 00	
“ Deputy.....	325 00	
“ Expenses of Jail for provisions.....	425 75	
On account of salary of Sheriff.....	1,417 71	2,468 46
WILLIAM HURLOCK, Sheriff of Dorchester County, for the year 1875.		
Total receipts.....	\$3,506 09	3,506 09
Expenses—Paid Deputies.....	\$ 400 00	
“ Jail expenses.....	800 00	
“ for recapturing prisoners.....	127 00	
So much on account of salary of Sheriff.....	2,179 09	3,506 09
JOHN SWEADNER, Late Sheriff for Frederick County, for one year, to November 1st, 1877.		
Total receipts.....	\$4,226 33	4,226 33
Expenses—Salaries of Deputies and board.....	\$1,820 00	
Traveling expenses, stationery & other expenses.....	443 11	
Paid special Deputies.....	283 38	
On account salary of Sheriff.....	1,679 84	4,226 33

STATEMENT D.—Continued.

REPORTS OF SHERIFFS.	Amount.	Aggregate.
JOHN C. DUNHAM, Late Sheriff for Garrett County.		
<i>Note</i> .—No Report.		
GEORGE W. HANWAY, Late Sheriff Harford County.		
<i>Note</i> .—No Report.		
GEORGE W. CARR, Late Sheriff for Howard County, for one year, to November 29th, 1877.		
Total receipts.....	\$1,200 00	\$1,200 00
Receipts not amounting to as much as salary allowed by law. He has not given his expenses.		
PHILIP MEDDERS, Sheriff for Kent County, for one year, to Nov. 27th, 1876.		
Total receipts.....	\$820 89	820 89
HILLIARY O. HIGGINS, Late Sheriff for Montgomery County.		
<i>Note</i> .—o Report.		
THEODORE J. HUNTT, Sheriff for Prince George's County, for one year, to November 23rd, 1877.		
Total receipts.....	\$1,990 00	1,990 00
Balanced by salary.		
JAMES H. STRAUGHTON, Late Sheriff for Queen Anne's County, for one year, to December 31st, 1876.		
Total receipts.....	\$1,326 32	1,326 32

STATEMENT D—Continued.

REPORTS OF SHERIFFS.	Amount.	Aggregate.
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B. R. ABELL, Late Sheriff for St. Mary's County, for one year, to December 1st, 1877.		
Total receipts.....	\$2,000 00	\$2,000 00
Expenses—Paid Deputies, &c.....	\$ 500 00	
On account of Sheriff's salary.....	1,500 00	2,000 00
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WM. CAULBOURN, OF ISAAC. Late Sheriff for Somerset County.		
<i>Note.</i> —No Report.		
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WM. S. GRACE, Late Sheriff for Talbot County, for one year, to Novem- ber 27th, 1876.		
Total receipts.....	\$1,826 69	1,826 69
Expenses—Paid for Provisions.....	\$ 472 50	
“ Deputies.....	75 00	1,826 69
On account of salary of Sheriff.....	1,279 19	
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PETER J. MAYBERRY, Sheriff for Washington County, for one year, to No- vember 24th, 1876.		
Total receipts.....	\$3,744 30	3,744 30
Expenses—Salaries of Sheriff, Deputies and Jail expenses	\$3,744 30	
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LEVIN R. DORMAN, Late Sheriff for Wicomico County.		
<i>Note.</i> —No Report.		
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DE WITT C. FOOKS, Late Sheriff for Worcester County.		
<i>Note.</i> —No Report.		

STATEMENT E.

Report of Fees and Emoluments received by the Notaries Public, Clerks of Courts, State Wharfinger and Commissioner of Insolvent Debtors, who have reported to this Department under Section 1, Article 15, of the Constitution.

REPORT OF NOTARIES PUBLIC AND OTHERS.	Amount.	Aggregate.
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GEORGE E. SANGSTON, Notary Public in Baltimore City, for one year, to 1st of May 1877.		
Total receipts.....	\$3,497 45	\$3,497 45
Expenses—Office expenses for the year.....	\$1,175 00	
So much on account of salary.....	2,322 45	3,497 45
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THOS. HARRIS HODGES, Notary Public, Baltimore City, for one year, to May 1st, 1877.		
Total receipts.....	\$5,922 00	5,922 00
Expenses—Amount paid State.....	\$2,691 00	
Office expenses and incidentals.....	2,085 00	5,922 00
So much on account of salary.....	1,146 00	
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WALTER S. WILKINSON, Notary Public, Baltimore City, for one year, to April 30th, 1876.		
Total receipts.....	\$5,632 66	5,632 66
Expenses—For State tax.....	\$1,827 00	
Office expenses, incidentals, &c.....	1,632 57	5,632 66
On account of salary.....	2,223 09	
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HENRY WILLIAMS, Notary Public, Frederick County, for one year, to Feb'y 1st, 1877.		
Total receipts.....	\$149 09	149 09

STATEMENT E—Continued.

REPORT OF NOTARIES PUBLIC AND OTHERS.	Amount.	Aggregate.
<p style="text-align: center;">EDWARD J. CHAISTY, Jr., Crier of Criminal Court of Baltimore City, for one year, to November 20th, 1876.</p>		
Total receipts.....	\$2,406 94	
Expenses—Keeping Docket and collecting peace recognizances	\$ 358 00	\$2,406 94
So much on account of salary.....	2,048 94	
		2,406 94
<p style="text-align: center;">JOHN M. YOUNG, Commissioner of Insolvent Debtors, for one year, to December 1st, 1876.</p>		
Total receipts.....	\$44 00	
		44 00
<p style="text-align: center;">DANIEL CONSTANTINE, State Wharfinger, for one year, to May 1st, 1877.</p>		
Total receipts.....	\$5,718 60	
Expenses—Building Pier and repairing wharf.....	\$510 40	
Printing bills, incidental expenses, &c.....	9 32	5,718 60
20 per cent. commissions allowed by law, for collecting.....	1,143 73	
Cash paid into the State Treasury.....	4,055 15	
		5,718 60



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DEC 75



N. MANCHESTER,
INDIANA

